

ORDINANCE NO. 913

AN ORDINANCE AMENDING ORDINANCE NO. 512 AS
PREVIOUSLY AMENDED REGARDING THE RATE OF
INCOME TAX

BE IT ORDAINED BY THE COUNCIL OF THE VILLAGE OF FOREST, OHIO

SECTION 1. That Section 3A of Ordinance 512 as amended by Ordinance No. 685 of the Forest Village Ordinances is amended to read as follows:

SECTION 3. IMPOSITION OF TAX

A. Subject to the provisions of Section 16 of this Ordinance, an annual tax for the purpose specified in Section hereof shall be imposed on and after January 1, 1979, at the rate of 1.25% per annum upon the following:

1. On all salaries, wages, commissions and other compensation earned during the effective period of the Ordinance by residents of the Village of Forest.

2. On all salaries, wages, commissions, and other compensation earned during the effective period of the Ordinance by non-residents for work done or services performed or rendered in the Village of Forest.

3. (a) On the portion attributable to the Village of Forest of the net profits earned during the effective period of this Ordinance of all resident unincorporated businesses, professions, or other entities, derived from sales made, work done, services performed or rendered and business or other activities conducted in the Village of Forest.

(b) On the portion of the distributive share of the net profits earned during the effective period of this Ordinance of a resident partner or owner of a resident unincorporated business entity not attributable to the Village of Forest and not levied against such unincorporated business entity.

4. (a) On the portion attributable to the Village of Forest of the net profits earned during the effective period of this Ordinance of all non-resident unincorporated businesses, professions or other entities, derived from sales made, work done or services performed or rendered and business or other activities conducted in the Village of Forest, whether or not such unincorporated business entity has an office or place of business in the Village of Forest.

(b) On the portion of the distributive share of the net profits earned during the effective period of this Ordinance of a resident partner or owner of a non-resident unincorporated business entity not attributable to the Village of Forest and not levied against such unincorporated business entity.

5. On the portion attributable to the Village of Forest of the net profits earned during the effective period of this Ordinance of all corporations derived from sales made, work done, services performed or rendered and business or other activities conducted in the Village of Forest, whether or no such corporations have an office or place of business in the Village of Forest.

SECTION II. That Section 6A of Ordinance 512 as amended by Ordinance No. 685 of the Forest Village Ordinances is amended to read as follows:

SECTION 6. COLLECTION AT SOURCE

A. In accordance with Rules and Regulations prescribed by the Administrator, each employer within or doing business within the Village of Forest shall deduct at the time of payment of such salary, wage, commission or other compensation, the tax of 1.25% of the gross salaries, wages, commissions or other compensation due by the said employer to the said employee and shall, on or before the last day of the month following the close of each calendar quarter, make a return and pay to the Administrator the amount of taxes so deducted. Said returns shall be on a form or forms prescribed by or acceptable to the Administrator and shall be subject to the Rules and Regulations prescribed therefor by the Administrator. Such employer shall be liable for the payment of the tax required to be deducted and withheld, whether or not such taxes have in fact been withheld.

SECTION III. That the additional one quarter of one per cent income tax shall be used for continuing park improvement within the Village of Forest and shall be placed in the Park Account of the General Fund.

SECTION IV. That this Ordinance shall be in force and effect from and after the earliest period allowed by law, that being upon certification by the Hardin County Board of Elections of passage of the same, and upon failure of the voters to pass said Ordinance at the November 7, 1978 election, the same shall be of no force and effect.

Passed: 9-1-78

Bob Lawrence
Mayor

Attest:

Jean L. Shuttles
Clerk