

AMENDING SECTIONS 1,2,3,4, AND 14 OF ORDINANCE NO. 62-5134 AND SECTION 14 OF ORDINANCE NO. 80-7391 "AMENDING SECTIONS 1,3,4,6 AND 14 OF ORDINANCE NO. 62-5134 AS AMENDED AND PRESENTLY WRITTEN." HALF PERCENT TO TWO AND ONE HALF PERCENT FOR THE PURPOSE OF PROVIDING ADDITIONAL FUNDS, TO WIT: ONE FOURTH OF ONE PERCENT OF SAID TAX INCREASE FOR THE OPERATION AND MAINTENANCE OF PARKS, PLAYGROUNDS AND RECREATIONAL FACILITIES, THE REMAINING THREE FOURTHS PERCENT OF THE ONE PERCENT OF SAID TAX INCREASE FOR THE GENERAL OPERATION AND MAINTENANCE OF MUNICIPAL SERVICES, PROVIDING FOR THE EFFECTIVE DATE AND TERMINATION DATES AND REPEALING CERTAIN SECTIONS OF ORDINANCE NO. 62-5134 AND ORDINANCE NO. 80-7391 AS AMENDED, PROVIDING FOR THE FORM OF THE BALLOT, AND DECLARING AN EMERGENCY.

BE IT ORDAINED BY THE COUNCIL OF THE CITY OF CAMPBELL, STATE OF OHIO:

SECTION 1. Subject to the approval of the electors of the City of Campbell, Ohio as provided in Section 718.01 of the Ohio Revised Code, the following sections of Ordinance No. 62-5134 and 80-7391 as amended and presently written, be and the same are hereby amended effective June 1, 2014 and shall be for a period of 5 years, to provide an increase in the tax levied on income from one and one half percent to two and one half percent, as amended and such sections shall read as follows:

SECTION 2. PURPOSE: Two and one fourth percent (2 ¼%) of the tax imposed herein shall be allocated to provide funds for the purpose of general municipal operations, maintenance, new equipment, extension and enlargement of municipal services and facilities and capital improvements, the remaining one fourth (1/4%) so imposed shall be allocated for the maintenance of parks, playgrounds, and recreational facilities.

SECTION 3. IMPOSITION OF TAX: A. subject to the provisions in Section 16 of Ordinance No. 62-5134, as said Ordinance was amended and presently written, and annual tax for the purposes specified in Section 1 hereof, shall be imposed on and after June 1, 2014 at the rate of two and one half percent (2 ½%) per annum, upon the following:

1. On all salaries, wages, commissions, and other compensation earned during the effective period of this Ordinance by residents of the City of Campbell.
2. On all salaries, wages, commissions, and other compensation earned during the effective period of this Ordinance by non-residents for work done and services performed or rendered in the City of Campbell.
3. (a) on the portion attributable to the City of Campbell on the net profits earned during the effective period of this Ordinance of all resident unincorporated business, or other entities, derived from sales made, work done, services performed or rendered and business or other activities conducted in the city of Campbell.
(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 City of Campbell and not levied against such unincorporated business entity.
4. (a) on the portion attributable to the City of Campbell of the net profits earned during the effective period of this Ordinance. Of all non-resident unincorporated business, professions or entities derived from sales made, work done, or services performed or rendered and business or entity has an office or place of business in the City of Campbell.
(b) on the portion of the distributable 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 City of Campbell and not levied against such unincorporated business entity.
5. (a) on the portion attributable to the City of Campbell 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 City of Campbell, whether or not such corporations have an office or place of business in the City of Campbell.
(b) the portion of net profits attributable to the City of Campbell or taxpayer conducting business, profession or other activity both within and without the boundaries of the City of Campbell shall be determined, as provided in Section 718.02 of the Ohio Revised Code and in accordance with the rules and regulations adopted by the Finance Director pursuant to this Ordinance.
6. All the above net profits as previously described in numbers 3, 4 & 5 of this section shall be filed on a separate return as provided by the Director of Finance. Said profits shall be considered distinct and separate from those incomes as described in Section 1 & 2 of the fore mentioned section.

C. OPERATING LOSS TO CARRY FORWARD: 1. The portion of the net operating loss sustained in any taxable year subsequent to February 1, 1962, allocable to the City of Campbell may be applied

against any portion of the profit of succeeding years(s) allocable to the City of Campbell, until exhausted, but in no event for more than five taxable years. No portion of the net operation shall be carried back against net profits of any prior year.

2. the portion of the net operation loss sustained shall be allocated to the City of Campbell in the same manner as provided herein for allocating net profits to the City of Campbell. The net operating loss shall be in the same manner and provisions as described in Section 2, subsections 3, 4 & 5 and shall be deducted only from that return not from the return filed under Section 2, sub-sections 1 & 2.

3. The Director of Finance shall provide rules & regulations; the manner, which such net operating loss carried forward, shall be determined.

D. CONSOLIDATED RETURNS: 1. filing of consolidated returns may be permitted or required in accordance with rules & regulations prescribed by the Director of Finance.

2. in the case of corporation that carried on transactions with its stockholders or with other corporations related by stock ownership, interlocking directories, or some other method, or in case any person operates a division, branch, factory, office, laboratory or activity business, the Director of Finance shall require such additional information as he may deem necessary to ascertain whether net profits are not properly allocated to the City of Campbell by reason of transactions with stockholders with such division, branch, factory, office, laboratory or activity or some other method. He shall make such allocations as he deems appropriate to produce a fair and proper allocation of net profits to the City of Campbell.

SECTION 4. EFFECTIVE PERIOD AND TERMINATION DATE: said tax of one and one half percent (1 ½%) shall be continued in effect and levied, collected and paid with respect to salaries, wages, commissions and other compensation and with respect to the net profits of businesses, professions or other activities earned shall be for a continuous period of time.

Said tax of one percent (1%) shall be continued in effect and levied, collected and paid with respect to the salaries, wages, commissions and other compensation and with respect to the net profits of business, professions or other activities earned on or after ~~June 1, 2009~~ **JUNE 1, 2013** shall be for a period of five (5) years.

SECTION 6. COLLECTION AT SOURCE: A. in accordance with the Rules & Regulations prescribed by the Finance Director, each employer within or doing business within the City of Campbell shall deduct at the time of payment of such salary, wage, commission or other compensation, the tax of two and one half percent of the gross salaries, wages, commissions, or other compensation, the tax of two and one half percent of the gross salaries, wages, commissions, or other compensation due by the said employer to said employees and shall, on or before the last date of the month following the close of each calendar quarter, make a return and pay the Finance Director the amount of taxes deducted. Said return shall be on a form or forms prescribed by or acceptable to the Finance Director. 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 14. ALLOCATION OF FUNDS: allocation of funds: one and one half percent of the funds collected under Ordinance No. 68-6018 as amended by Ordinance No. 71-6266, Ordinance No. 78-7200 and Ordinance No. 80-7139 shall be applied to the following purposes:

1. General Fund

2. The one percent (1%) constituting of the receipts collected in excess of said one and one half percent, shall be appropriated in the following manner:

One fourth of one percent (1/4%) for the operation and maintenance of parks, playgrounds, and recreational facilities. The remaining excess for the general operation and maintenance of municipal services.

SECTION 2. that existing sections 1,2,3 & 4 and 14 of Ordinance No. 62-5134 and Section 14 of Ordinance No. 80-7391 are amended and presently effective, be and the same are hereby amended effective June 1, 2014 and this Ordinance for a five (5) year period of time, subject to the approval of the electors of the City of Campbell as provided in Section 718.01 of the Ohio Revised Code. Provided, however, that if such approval is not so obtained, the aforesaid sections shall remain in full force and effect as presently written.

SECTION 3. That it is the desire of the Council that the ballot presented to the electors of the City of Campbell shall be substantially the following form:

SHALL THE 1% LEVY ON INCOME, APPROVED BY THE VOTERS AT THE FEBRUARY 2, 1999 SPECIAL ELECTION BE CONTINUED (RENEWED) FOR A PERIOD OF FIVE YEARS BEGINNING JUNE 1, 2014?

FOR THE INCOME TAX RENEWAL?

AGAINST THE INCOME TAX RENEWAL?

SECTION 4. That this Ordinance shall take effect and be in force from and after the earliest period allowed by law.

PASSED IN COUNCIL THIS 6 DAY OF March 2013.

George J. Levens
GEORGE LEVENDIS, COUNCIL PRESIDENT

ATTEST:

Dina Hamilton
DINA HAMILTON, CLERK OF COUNCIL

APPROVED:

William J. Vansuch
WILLIAM J VANSUCH, MAYOR

COUNCIL MEMBERS: LEVENDIS,
TSIKOURIS, TEDESCO, MAZZOCCA,
YANKLE, MAYOR WILLIAM J. VANSUCH
ORDINANCE SPONSORS.

FILED WITH THE MAYOR: 3-10-13
APPROVED BY THE MAYOR: 3-8-13

APPROVED AS TO FORM:

Brian J. MacCajla
BRIAN J. MACCAJLA, DIRECTOR OF LAW

I, George J. Levens, County _____, containing and State of Ohio, do hereby certify that the foregoing Ordinance is a true and correct copy of Ordinance No. 2013-0150, passed in Council on the 6 day of March 2013, and now on file in the files of my office.
Dina Hamilton
CLERK OF COUNCIL