

ORDINANCE NO. 3049

AN ORDINANCE AMENDING SECTION 181.07 OF THE CODIFIED ORDINANCES OF THIS VILLAGE BY REDUCING THE CREDIT FOR A TAX PAID TO ANOTHER MUNICIPALITY FROM ONE AND ONE HALF PERCENT TO ONE AND ONE QUARTER PERCENT, AND REPEALING ORDINANCE NO. 3046.

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE VILLAGE OF CRESTLINE, OHIO:

SECTION 1. THAT Section 181.07 of the Codified Ordinances of this Village which reads as follows:

CREDIT FOR TAX PAID TO OTHER MUNICIPALITY.

(a) Where a resident is subject to a municipal income tax in another municipality, he shall be allowed a credit against the tax imposed by this chapter of the amount so paid by him or in his behalf to such other municipality. The credit shall not exceed one and one-half percent (1- 1/2%) on such income earned in such other municipality where such tax is paid.

(b) Every individual taxpayer who resides in the Municipality who receives net profits, salaries, wages, commissions or other personal compensation for work done or services performed or rendered outside of the Municipality, if it be made to appear that he has paid a municipal income tax on the same income taxable under this chapter to another municipality, shall be allowed a credit against the tax imposed by this chapter of the amount so paid by him or in his behalf to such other municipality. The credit shall not exceed one and one-half percent (1-1/2%) on such income earned in such other municipality where such tax is paid.

(c) On and after January 1, 2003, the owners of a pass-through entity that are domiciled in the Municipality shall be allowed a credit for taxes paid to another municipal corporation by a pass-through entity that does not conduct business in the Municipality, with the amount of such credit being equal to the lesser of the following amounts, but in no event to exceed one and one-half percent (1-1/2%):

(1) The amount, if any, of tax paid by the pass-through entity to another municipal corporation in this state, apportioned ratably according to the ownership interest of all owners of the entity; or

(2) The amount of tax that would be imposed on the pass-through entity by the Municipality, if the pass-through entity conducted business in the Municipality, apportioned ratably according to the ownership interest of the taxpayer in proportion to the ownership of all owners of the entity.

(d) A claim for refund or credit under this section shall be made in such manner as the Tax Administrator may by regulation provide.

(Ord. 2493. Passed 1-7-02.)

Is hereby repealed and enacted in its place is a revised Section 181.07 which reads as follows:

CREDIT FOR TAX PAID TO OTHER MUNICIPALITY.

(a) Where a resident is subject to a municipal income tax in another municipality, he shall be allowed a credit against the tax imposed by this chapter of the amount so paid by him or in his behalf to such other municipality. The credit shall not exceed one and one-quarter percent (1-1/4%) on such income earned in such other municipality where such tax is paid.

(b) Every individual taxpayer who resides in the Municipality who receives net profits, salaries, wages, commissions or other personal compensation for work done or services performed or rendered outside of the Municipality, if it be made to appear that he has paid a municipal income tax on the same income taxable under this chapter to another municipality, shall be allowed a credit against the tax imposed by this chapter of the amount so paid by him or in his behalf to such other municipality. The credit shall not exceed one and one-quarter percent (1-1/4%) on such income earned in such other municipality where such tax is paid.

(c) On and after January 1, 2003, the owners of a pass-through entity that are domiciled in the Municipality shall be allowed a credit for taxes paid to another municipal corporation by a pass-through entity that does not conduct business in the Municipality, with the amount of such credit being equal to the lesser of the following amounts, but in no event to exceed one and one-quarter percent (1-1/4%):

- (1) The amount, if any, of tax paid by the pass-through entity to another municipal corporation in this state, apportioned ratably according to the ownership interest of all owners of the entity; or
- (2) The amount of tax that would be imposed on the pass-through entity by the Municipality, if the pass-through entity conducted business in the Municipality, apportioned ratably according to the ownership interest of the taxpayer in proportion to the ownership of all owners of the entity.

(d) A claim for refund or credit under this section shall be made in such manner as the Tax Administrator may by regulation provide.
(Ord. 2493. Passed 1-7-02.)

SECTION 2. THAT Ordinance No. 3046 adopted January 28, 2013 is hereby repealed.

SECTION 3. THAT this Ordinance shall go into effect on July 1, 2013, provided it shall be adopted by no later than June 30, 2013, otherwise thirty (30) days after adoption.

DATE: _____

Aye_____ Nay_____ Abstain_____

David Sharrock, Mayor

Attest:

Annette Johnston, Clerk of Council

Approved to Form

Harry M. Welsh, Law Director