

# **ORDINANCE 1543**

## **Municipal Income Tax**

Effective January 1, 2016

For taxable years beginning with taxable year 2016

- 1543.01**      **AUTHORITY TO LEVY TAX; PURPOSES OF TAX; RATE**
  - 1543.01.1      AUTHORITY TO LEVY TAX
  - 1543.01.2      PURPOSES OF TAX; RATE
  - 1543.01.3      ALLOCATION OF FUNDS
  - 1543.01.4      STATEMENT OF PROCEDURAL HISTORY; STATE  
MANDATED CHANGES TO MUNICIPAL INCOME TAX
  
- 1543.02**      **EFFECTIVE DATE**
- 1543.03**      **DEFINITIONS**
- 1543.04**      **INCOME SUBJECT TO TAX FOR INDIVIDUALS**
  - 1543.04.1      DETERMINING MUNICIPAL TAXABLE INCOME FOR  
INDIVIDUALS
  - 1543.04.2      DOMICILE
  - 1543.04.3      EXEMPTION FOR MEMBER OR EMPLOYEE OF GENERAL  
ASSEMBLY AND CERTAIN JUDGES
  
- 1543.05**      **COLLECTION AT SOURCE**
  - 1543.05.1      COLLECTION AT SOURCE; WITHHOLDING FROM WAGES
  - 1543.05.2      COLLECTION AT SOURCE; OCCASIONAL ENTRANT
  - 1543.05.3      COLLECTION AT SOURCE; CASINO AND VLT
  
- 1543.06**      **INCOME SUBJECT TO NET PROFIT TAX**
  - 1543.06.1      DETERMINING MUNICIPAL TAXABLE INCOME FOR  
TAXPAYERS WHO ARE NOT INDIVIDUALS
  - 1543.06.2      NET PROFIT; INCOME SUBJECT TO NET PROFIT TAX;  
ALTERNATIVE APPORTIONMENT
  - 1543.06.3      CONSOLIDATED FEDERAL INCOME TAX RETURN
  - 1543.06.4      TAX CREDIT FOR BUSINESSES THAT FOSTER NEW JOBS  
IN OHIO
  - 1543.06.5      TAX CREDITS TO FOSTER JOB RETENTION
  
- 1543.07**      **DECLARATION OF ESTIMATED TAX**
- 1543.08**      **CREDIT FOR TAX PAID**
  - 1543.08.1      CREDIT FOR TAX PAID TO ANOTHER MUNICIPALITY
  - 1543.08.2      REFUNDABLE CREDIT FOR QUALIFYING LOSS
  - 1543.08.3      CREDIT FOR PERSON WORKING IN JOINT ECONOMIC  
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