TITLE SEVEN - Taxation

Chap. 181. Income Tax.
Chap. 185. Transient Occupancy Tax.

CHAPTER 181
Income Tax

181.01 Definitions.
181.02 Imposition of tax.
181.03 Allocation of net profits.
181.04 Effective date.
181.05 Reciprocity.
181.06 Return and payment of tax.
181.07 Amended return; refunds.
181.08 Collection at source.
181.09 Declarations.
181.10 Duties of the Clerk.
181.11 Duties of an Administrator.
181.12 Investigative powers of the Administrator.
181.13 Tax information confidential.
181.14 Collection of unpaid taxes.
181.15 Violations; general penalty.
181.16 Exemptions.
181.17 Contract provisions.
181.18 Interest and penalties.
181.19 Applicability.
181.20 Savings clause.
181.21 Additional exemptions.
181.22 Refunds.
181.23 Effective period.

CROSS REFERENCES
Payroll deductions - see Ohio R.C. 9.42
Municipal income taxes - see Ohio R.C. Ch. 718
State income taxes - see Ohio R.C. Ch. 5747

181.01 DEFINITIONS.

As used in this chapter, the following words shall have the meaning ascribed to them in this section, except as and if the context clearly indicates or requires a different meaning:

(a) "Taxpayer" means a person, whether an individual, partnership, limited partnership, corporation, association or other entity, required hereunder to file a return or to pay a tax hereunder.

(b) "Association" means a partnership, limited partnership, or any other form of unincorporated enterprise, owned by two or more persons.

(c) "Business" means an enterprise, activity, profession, or undertaking of any nature conducted for profit or ordinarily conducted for profit, whether by an individual, partnership, limited partnership, corporation, association or any other entity.

(d) "Corporation" means a corporation or joint stock association organized under the laws of the United States, the State of Ohio, or any other state, territory, foreign country or dependency.

(e) "Employee" means an individual whose earnings are subject to the withholding of Federal income tax or Social Security tax.

(f) "Employer" means an individual, partnership, limited partnership, association, corporation, governmental body, unit or agency or any other entity, whether or not organized for profit, who or that employs one or more persons on a salary, wage, commission or other compensation basis.

(g) "Net profits" means the net gain from the operation of a business, profession or enterprise after provision for all cost and expense incurred in the conduct thereof, including reasonable allowance for depreciation, depletion, amortization and reasonable additions to reserve for bad debts, either paid or accrued in accordance with recognized principles of accounting applicable to the method of accounting regularly employed and without deduction of Federal taxes based on income, and without deducting taxes imposed by this chapter.

(h) "Non-Resident" means an individual, partnership, limited partnership, corporation, association or other entity domiciled outside the Village of Canal Winchester, Ohio.

(i) "Person" means every natural person, partnership, limited partnership, corporation, fiduciary or association. Whenever used in any clause prescribing and imposing a penalty, the term "person" as applied to any association, shall mean the partners or members thereof, and as applied to corporations, the officers thereof.

(j) "Resident" means an individual, partnership, limited partnership, corporation, association or other entity domiciled in the Village of Canal Winchester, Ohio.

(k) "Other Entity" means any person or unincorporated body not previously named or defined and includes enter alia, fiduciaries located within the Village of Canal Winchester, Ohio.

(l) The singular shall include the plural and the masculine shall include the feminine and the neuter.

(m) "Gross receipts" means the total income from any source whatsoever.

(n) "Place of Business" means any bona fide office (other than a mere statutory office), factory, warehouse, or other place which is occupied and used by the taxpayer in carrying on any business activity individually or through any one or more of his regular employees regularly in attendance.

(o) "Taxable Income" means wages, salaries, commissions and other compensation paid by an employer or employers before any deductions and/or the net profits from the operation of a business, profession or other enterprise or activity adjusted in accordance with the provisions of this chapter.

(p) "Taxable Year" means the calendar year or the fiscal year upon the basis of which the net profits are to be computed under this chapter and, in the case of a return for a fractional part of a year, the period for which such return is required to be made.

(q) "Fiscal year" means an accounting period of twelve months or less ending on any day other than December 31.

(Ord. 7-75. Passed 5-19-75.)

181.02 IMPOSITION OF TAX.

To provide funds for the purpose of general Municipal operations, maintenance of equipment, new equipment, extension, enlargement and improvement of Municipal services and facilities and capital improvements of the Village of Canal Winchester, Ohio, there is hereby levied a tax upon the earnings at the rate of two percent (2%) upon the following:

(a) On all salaries, wages, commissions and other compensation earned on and after July 1, 1975, by resident individuals of the Municipality of Canal Winchester, Ohio.

(b) On all salaries, wages, commissions, and other compensation earned on and after July 1, 1975, by non-resident individuals of the Municipality, for work done or services performed or rendered in the Municipality.

(c) On the net profits attributable to Canal Winchester, Ohio, earned on and after July 1, 1975, of all resident unincorporated businesses, professions and other activities derived from work done or services performed or rendered and business or other activities conducted in the Municipality.

(d) On the net profits attributable to Canal Winchester, Ohio, earned on and after July 1, 1975, of all non-resident unincorporated businesses, professions or other activities, derived from work done or services performed or rendered, and business or other activities conducted in the Municipality.

(e) On the portion of the distributive share of the net profits earned on and after July 1, 1975, of a resident individual, partner or owner or a non-resident unincorporated business entity not attributable to Canal Winchester, Ohio, and not levied against such unincorporated business activity.

(f) On the net profits earned on and after July 1, 1975, of all corporations derived from work done or services performed or rendered, and business or other activities conducted in the Municipality.

(g) The portion of the net profits attributable to the Municipality, of a taxpayer conducting a business, profession or other activity both within and without the boundaries of the Municipality, shall be determined as provided in Ohio R.C. 718.02 and in accordance with the rules and regulations adopted by Council, pursuant to this chapter.

(Ord. 7-75. Passed 5-19-75; Ord. 102-97. Passed 8-4-97.)

181.03 ALLOCATION OF NET PROFITS.

(a) In the taxation of income which is subject to the tax, if the books and records of a taxpayer conducting a business or profession both within and without the boundaries of the Municipality shall disclose with reasonable accuracy what portion of its net profit is attributable to that part of the business or profession conducted within the boundaries of the Municipality, then only such portion shall be considered as having a taxable situs in the Municipality for purposes of the tax. In the absence of such records, net profit from a business or profession conducted both within and without the boundaries of the Municipality shall be considered as having a taxable situs in the Municipality for purposes of the tax in the same proportion as the average ratio of:

(1) The average net book value of the real and tangible personal property owned or used by the taxpayer in the business or profession in the Municipality during the taxable period to the average net book value of all of the real and tangible personal property owned or used by the taxpayer in the business or profession during the same period, wherever situated.

As used in the preceding paragraph, real property shall include property rented or leased by the taxpayer and the value of such property shall be determined by multiplying the annual rental thereon by eight;

(2) Wages, salaries and other compensation paid during the taxable period to persons employed in the business or professions for services performed in the Municipality, to wages, salaries, and other compensation paid during the same period to persons employed in the business or profession, wherever their services are performed;

(3) Gross receipts of the business or profession from sales made and services performed during the taxable period in the Municipality to gross receipts of the business or profession during the same period from sales and services, wherever made or performed.

In the event that the foregoing allocation formula does not produce an equitable result, another basis may, under uniform regulations be substituted by an administrator so as to produce such result.

(b) As used in this chapter, "sales made in the Municipality" means:

(1) All sales of tangible personal property which is delivered within the Municipality regardless of where title passes if shipped or delivered from a stock of goods within the Municipality;

(2) All sales of tangible personal property which is delivered within the Municipality regardless of where title passes even though transported from a point outside the Municipality if the taxpayer is regularly engaged through his own employees in the solicitation or promotion of sales within the Municipality and the sales result from such solicitations or promotion;

(3) All sales of tangible personal property which is shipped from a place within the Municipality to purchasers outside the Municipality regardless of where title passes if the taxpayer is not, through his own employees, regularly engaged in the solicitation or promotion of sales at the place where delivery is made.

(Ord. 7-75. Passed 5-19-75.)

181.04 EFFECTIVE DATE.

(a) Said tax shall be levied, collected and paid with respect to the salaries, wages, commissions and other compensation earned on and after July 1, 1975, and with respect to the net profits of business, professions or other activities earned on and after July 1, 1975.

(b) Provided, however, that where the fiscal years of the business, profession, or other activity differ from the calendar year the tax shall be applied to that part of the net profits for the fiscal year as shall be earned on and after July 1, 1975, to close of the taxpayers' fiscal year. Thereafter, the taxpayer shall report on its fiscal year basis.

(c) Where the fiscal year of a business, profession or other activity is other than a calendar year, in computing initial tax the profits of such taxpayer shall be determined by dividing the annual profits by twelve and multiplying the quotient by the number of months within the period commencing July 1, 1975, and ending at the conclusion of said fiscal year.
(Ord. 7-75. Passed 5-19-75.)

181.05 RECIPROCITY.

Every individual taxpayer who resides in the Municipality of Canal Winchester, Ohio, but who receives net profits, salaries, wages, commissions or other personal service 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 such net profits, salaries, wages, commissions or other compensation 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 the tax assessed by this chapter on such net profits, salaries, wages, commissions or other compensation earned in such other municipality or municipalities where such tax is paid. (Amended by voters)

181.06 RETURN AND PAYMENT OF TAX.

(a) Each taxpayer who engages in business, or whose salaries, wages, commissions and other compensation are subject to the tax imposed by this chapter shall, whether or not a tax be due thereon, make and file a return on or before April 15th of each year with the Clerk on a form furnished by or obtainable from the Clerk, setting forth the aggregate amount of salaries, wages, commissions and other compensation earned and/or net profits earned and/or gross income from such business less allowable expenses in the acquisition of such gross income earned during the preceding year and subject to the tax, together with such other pertinent information as an administrator may require. Provided, however, that when the return is made for a fiscal year or other period different from the calendar year, the return shall be made on or before the 15th day of the fourth month after the close of said fiscal year or other period.
(Ord. 7-75. Passed 5-19-75.)

(b) Commencing with taxable years beginning subsequent to December 31, 1981, the net loss from an unincorporated business activity may not be used to offset salaries, wages, commissions or other compensation. However, if a taxpayer is engaged in two or more taxable business activities to be included in the same return, the net loss of one unincorporated business activity (except any portion of a loss separately reportable for municipal tax purposes to another taxing entity) may be used to offset the profits of another for purposes of arriving at overall net profits. A husband and wife, in any taxable year, may elect to file separate or joint returns. (Ord. 44-82. Passed 9-20-82.)

(c) If a net operating loss has been sustained in any taxable year such losses may not be carried forward or backward to any other taxable year. (Ord. 7-75. Passed 5-19-75.)

(d) The taxpayer making a return shall, at the time of the filing thereof, pay to the Clerk the amount of taxes shown as due thereon; provided, however, that where any portion of the tax so due shall have been deducted at the source pursuant to the provisions of Section 181.08 or where any portion of said tax has been paid by the taxpayer pursuant to the provisions of Section 181.09, or where an income tax has been paid to another municipality, credit for the amount so paid in accordance with Section 181.09 hereof, shall be deducted from the amount shown to be due and only the balance, if any, shall be due and payable at the time of filing said return. (Amended by voters)

(e) A taxpayer who has overpaid his income tax in any taxable year may request a refund provided, however, there is no other tax liability and provided, further, that no amount of less than one dollar ($1.00) will be refunded or collected.

(f) An administrator shall have the authority to extend the time for filing of the annual return upon the request of the taxpayer for a period not to exceed six months, or one month beyond any extension requested of or granted by the Internal Revenue Service for the filing of the Federal Income Tax Return. An administrator may require a tentative return, accompanied by payment of the amount of tax shown to be due thereon by the date the return is normally due. No penalty shall be assessed, in those cases in which the return is filed and the final tax paid within the period as extended. (Ord. 7-75. Passed 5-19-75.)

181.07 AMENDED RETURN; REFUNDS.

(a) Where an amended return must be filed in order to report additional income and pay any additional tax due, or claim a refund of tax overpaid, subject to the requirements and/or limitations contained in Section 181.06, such amended return shall be on a form obtainable on request from the Clerk. A taxpayer may not change the method of accounting or apportionment of net profits after the due date for filing the original return.

(b) Within three months from the final determination of any Federal tax liability affecting the taxpayer's municipal tax liability, such taxpayer shall make and file an amended municipal return showing income subject to the municipal tax based upon such final determination of Federal tax liability, and pay any additional tax shown due thereon or make a claim for refund of any overpayment.

(c) No refund shall be allowed unless a written request be presented to an administrator within three years of the date the taxes were due.
(Ord. 7-75. Passed 5-19-75.)

181.08 COLLECTION AT SOURCE.

(a) Each employer within or doing business within the Municipality, shall deduct at the time of payment of such salaries, wages, commissions or other compensation, the tax of two percent (2%) of the gross salaries, wages, commissions or other compensation due by the employer to said employee and shall, on or before the last day of the month following the close of each calendar quarter, make a return showing the amount of taxes so deducted and a record of payments showing that all taxes so deducted during the quarter have been paid to the municipality in accordance with the payment schedule prescribed by subsections (b)(1), (2) and (3) hereof. 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.

(b) Employers shall pay to the municipality all income taxes withheld or required to be deducted and withheld on either a semi-monthly, monthly or quarterly basis depending on the amount of taxes involved according to the following payment schedule:

(1) Semi-monthly payments of the taxes deducted are to be made by an employer if the total taxes deducted in the prior calendar year were twelve thousand dollars ($12,000) or more, or the amount of taxes deducted for any month in the preceding quarter exceeded one thousand dollars ($1,000). Such payment shall be paid to the municipality within five banking days after the fifteenth and the last day of each month.

(2) Monthly payments of taxes withheld shall be made by an employer if the taxes withheld in the prior calendar year were less than twelve thousand dollars ($12,000) but more than one thousand one hundred ninety-nine dollars ($1,199) or if the taxes withheld during any month for the preceding quarter exceeded one hundred dollars ($100.00). Such payments shall be paid to the municipality within fifteen days after the close of each calendar month. However, those taxes accumulated for the third month of a calendar quarter by employers making monthly payments pursuant to this paragraph need not be paid until the last day of the month following such quarter.

(3) All employers not required to make semi-monthly or monthly payments of taxes withheld under subsections (b)(1) and (2) hereof shall make quarterly payments no later than the last day of the month following the end of each quarter.

(c) Each employer who maintains a place of business in the municipality and another branch within the metropolitan area of Columbus, must also withhold the tax from employees residing in the municipality but working at the employer's metropolitan area branch even though the payroll records and place of payment are outside the municipality.

(d) The employer shall make and file a return on a form furnished by the Clerk, showing the amount of tax deducted by said employer from the salaries, wages, commissions or other compensation of any employee and paid by the employer to the Clerk. Such employer's return shall be accepted as the return required of an employee whose sole income subject to the tax under Section 181.01 is the salaries, wages, commissions and other compensation returned by said employer.

(e) Each employer, on or before the 31st day of January, unless written request for thirty days extension is made to and granted by an administrator, following any calendar year in which such deductions have been made, or should have been made by an employer, shall file with the Clerk an information return (Canal Winchester Withholding Statement of Wages Paid, and Canal Winchester Income Tax Withheld), for each employee from whom income tax has been or should have been withheld showing the name and address of the employee, the total amount of salaries, wages, commissions and other compensation paid said employee during the year and the amount of municipal income tax withheld from each employee.

(f) Where a resident of the municipality performs service for his employer in another municipality, which services are subject to withholding in the other municipality, the employer shall have the authority to reduce the withholding to the municipality to the extent of the tax liability in the other municipality.
(Ord. 7-75. Passed 5-19-75; Ord. 102-97. Passed 8-4-97.)

181.09 DECLARATIONS.

(a) Every person who anticipates any taxable income which is not subject to Section 181.06, or who engages in any business, profession, enterprise or activity subject to the tax imposed by Sections 181.02 and 181.03 shall file a declaration setting forth such estimate income or the estimated profit or loss from such business activity together with the estimated income or the estimated profit or loss from such business activity together with the estimated tax due thereon, if any; provided, however, if a person's income is wholly from wages, salaries, commissions or other compensation from which the tax will be withheld and remitted to the municipality in accordance with Section 181.08, such person need not file a declaration.

(b) Such declarations shall be filed on or before April 15 of each year during the life of this chapter, or on or before the 15th day of the 4th month the taxpayer becomes subject to tax for the first time.

(c) Those taxpayers reporting on a fiscal year basis shall file a declaration on or before the 15th day of the 4th month after the beginning of each fiscal year or period.

(d) Such declaration shall be filed upon a form furnished by, or obtainable from the Clerk, provided, however, credit shall be taken for the municipal tax to be withheld from any portion of such income. In accordance with the provisions of Section 181.05, credit may be taken for tax to be paid to or to be withheld and remitted to another taxing municipality.

(e) The original declaration (or any subsequent amendment thereof) may be increased or decreased on or before any subsequent quarterly payment day as provided for herein.

(f) Such declarations of estimated tax to be paid the municipality shall be accompanied by a payment of at least one-fourth of the estimated annual tax, and at least a similar amount shall be paid on or before the 15th day of the seventh, ninth and twelfth months after the beginning of the taxable year; provided, however, that in case an amended declaration has been filed, the unpaid balance shown due thereon shall be paid in equal installments on or before the remaining payment dates.

(g) On or before the 15th day of the fourth month of the year following that for which such declaration or amended declaration was filed, an annual return shall be filed and any balance which may be due the municipality shall be paid therewith in accordance with the provisions of this section. (Ord. 7-75. Passed 5-19-75.)

181.10 DUTIES OF THE CLERK.

It shall be the duty of the Clerk to receive the tax imposed by this chapter in the manner prescribed by this chapter.
(Ord. 7-75. Passed 5-19-75.)

181.11 DUTIES OF AN ADMINISTRATOR.

(a) The Income Tax Administrator is hereby charged with the administration and enforcement of the provision of this chapter and he is hereby empowered to adopt and promulgate and to enforce rules and regulations relating to any matter or thing pertaining to the administration and enforcement of the provisions of this chapter, including provisions for the re-examination and correction of returns and payments.

(b) In any case where a taxpayer has failed to file a return or failed to pay the tax due on a return or has filed a return which does not show the proper amount of tax due, the Administrator may determine the amount of tax appearing to be due the municipality from the taxpayer and shall send to such taxpayer a written statement showing the amount of tax so determined, together with interest and penalties thereon, if any.

(c) It shall be the duty of the Administrator to collect the tax imposed by this chapter in the manner prescribed by the chapter and to keep an accurate record showing the payment received by the Clerk from each taxpayer and the date of such payment.

(d) The Administrator may be an officer or employee of Canal Winchester or the Administrator may be an officer or employee of another municipal corporation so designated, pursuant to a contract between Canal Winchester and such other municipal corporation. (Ord. 7-75. Passed 5-19-75.)

181.12 INVESTIGATIVE POWERS OF THE ADMINISTRATOR.

(a) The Administrator, or any authorized employee, is hereby authorized to examine the books, papers, records and Federal income tax returns of any employer or of any taxpayer or person subject to or who the Administrator believes is subject to the provisions of this chapter, for the purposes of verifying the accuracy of any return made, or, if no return was made, to ascertain the tax due under this chapter, every such employer, supposed employer, taxpayer or supposed taxpayer is hereby directed and required to furnish upon written request by the Administrator, or his duly authorized agent or employee, the means, facilities and opportunity for making such examinations and investigations as are hereby authorized.

(b) The Administrator is hereby authorized to order any person presumed to have knowledge of the facts to appear before him and may examine such person, under oath, concerning any income which was or would have been returned for taxation or any transaction tending to affect such income, and for this purpose may compel the production of books, papers, records and Federal income tax returns and the attendance of all persons before him, whether as parties or witnesses, whenever he believes such persons have knowledge of such income or information pertinent to such inquiry. (Ord. 7-75. Passed 5-19-75.)

181.13 TAX INFORMATION CONFIDENTIAL.

Any information gained as the result of any returns, investigations, hearings or verifications required or authorized by this chapter, shall be confidential, except for official purposes, or except in accordance with proper judicial order. The Administrator may furnish the Bureau of Internal Revenue, Treasury Department of the United States, with copies of the returns filed. Any person divulging such information shall, upon conviction thereof, be deemed guilty of a misdemeanor and shall be subject to a fine of not more than five hundred dollars ($500.00) or imprisoned for not more than six months, or both. Each disclosure shall constitute a separate offense. (Ord. 7-75. Passed 5-19-75.)

181.14 COLLECTION OF UNPAID TAXES.

(a) All taxes imposed by this chapter shall be collectible, together with any interest and penalties thereon, by suit, as other debts of like amount are recoverable.

(b) The Administrator is authorized, in addition to his other duties, to institute civil lawsuits to collect delinquent taxes due and owing the municipality by virtue of the provisions of this chapter. The Administrator is authorized to waive penalties and interest and compromise tax liability and the right to accept waiver of State statutes of limitations.

(c) The Director of Law shall represent the Administrator and the municipality in all such suits. (Ord. 7-75. Passed 5-19-75.)

181.15 VIOLATIONS; GENERAL PENALTY.

Any person subject to the provisions of this chapter, who shall fail, neglect or refuse to make any return or declaration, or any employer who shall fail, neglect or refuse to deduct and withhold the taxes or pay the taxes imposed by this chapter, or any taxpayer who shall fail, neglect or refuse to pay the tax, interest and penalties imposed by this chapter, or any person who shall refuse to permit the Administrator or his duly authorized agent or employee to examine the books, records and papers of a taxpayer, or any person who shall knowingly make an incomplete, false or fraudulent return, or who shall attempt to do anything whatever to avoid the payment of the whole or any part of the tax under this chapter, shall be deemed guilty of a misdemeanor and shall be fined not more than one hundred dollars ($100.00) for the first offense, and shall be fined not more than five hundred dollars ($500.00) or imprisoned not more than sixty days or both, for a second or subsequent offense. The failure of an employer or taxpayer to receive or procure a return or declaration form, shall not excuse him from making a return or declaration or paying the tax levied under this chapter.
(Ord. 7-75. Passed 5-19-75.)

181.16 EXEMPTIONS.

(a) The provisions of this chapter shall not be construed to tax the military pay or allowances of members of the armed forces of the United States, or the income of religious, fraternal, charitable, scientific, literary or educational institutions to the extent that such income is derived from tax-exempt real estate, tax-exempt tangible or intangible property or tax-exempt activities.

(b) The tax provided for herein shall not be levied on the personal earnings of any natural person under eighteen years of age.
(Ord. 7-75. Passed 5-19-75.)

181.17 CONTRACT PROVISIONS.

Each contract on behalf of the municipality for works or improvements of the municipality shall contain the following provisions:

"Said ..... hereby further agrees to withhold all municipal income taxes due or payable under the provisions of Chapter 181 of the Canal Winchester Codified Ordinances for wages, salaries and commissions paid to its employees and further agrees that any of its subcontractors shall be required to agree to withhold any such municipal income taxes due under said chapter for services performed under this contract".
(Ord. 7-75. Passed 5-19-75.)

181.18 INTEREST AND PENALTIES.

(a) All taxes imposed by this chapter, and remaining unpaid after they become due shall bear interest, in addition to the amount of the unpaid tax, at the rate of eighteen percent (18%) per annum, and the taxpayer upon whom such taxes are imposed by this section, shall be liable in addition thereto to a penalty of ten percent (10%) of the amount of the unpaid tax.

(b) A penalty shall not be assessed on the additional tax assessment made by the Administrator when a return has been filed in good faith and the tax paid thereon within the time prescribed by the Administrator; and provided further, that, in the absence of fraud, neither penalty nor interest shall be assessed on any additional tax assessment resulting from a Federal audit, providing an amended return is filed and the additional tax is paid within three months after final determination of the Federal tax liability.

(c) All taxes deducted by an employer or required to be deducted and withheld by an employer and remaining unpaid after they shall become due pursuant to Section 181.08 shall bear interest on the amount of such unpaid taxes at the rate of eighteen percent (18%) per annum and in addition a penalty of ten percent (10%) of the amount of the unpaid taxes.
(Ord. 17-82. Passed 3-15-82.)

181.19 APPLICABILITY.

This chapter shall not apply to any person, firm, corporation or any property as to whom or which it is beyond the power of Canal Winchester, Ohio, herein provided for.
(Ord. 7-75. Passed 5-19-75.)

181.20 SAVINGS CLAUSE.

If any sentence, clause, section or part of this chapter, or any tax against any individual or any of the several groups specified herein, is found to be unconstitutional, illegal or invalid, such unconstitutionality, illegality or invalidity shall affect only such sentence, clause, section or part of this chapter and shall not affect or impair any of the remaining provisions, sentences, clauses, sections or other parts of this chapter. It is hereby declared to be the intention of Council that this chapter would have been adopted had such unconstitutional, illegal or invalid sentence, clause, section or part thereof not been included herein.
(Ord. 7-75. Passed 5-19-75.)

181.21 ADDITIONAL EXEMPTIONS.

The provisions of this chapter shall not be construed as levying a tax upon the following:

(a) Poor relief, pensions, Social Security, unemployment compensation, and disability benefits received from private industry or local, state or federal governments, or from charitable, religious or educational organizations.

(b) Dues, contributions and similar payments received by charitable, religious, educational or literary organizations or labor unions, lodges and similar organizations.

(c) Receipts from casual entertainment, amusements, sports events and health and welfare activities conducted by bona fide charitable, religious and educational organizations and associations.

(d) Any association, organization, corporation, club or trust, which is exempt from Federal taxes on income by reason of its charitable, religious, educational, literary, scientific etc. purposes.

(e) Gains from involuntary conversions, cancellation of indebtedness, interest on federal obligations, and income of a decedent's estate during the period of administration (except such income from the operation of a business).
(Ord. 7-75. Passed 5-19-75.)

181.22 REFUNDS.

Should it appear that any taxpayer has paid more than the amount of tax to which Canal Winchester is entitled under the provisions of this chapter, a refund of the amount so overpaid shall be made provided a proper claim form for refund of tax has been filed by the taxpayer, or same may be applied toward the declaration of tax due for the ensuing year. Claims for refunds shall be made on forms prescribed by and obtainable from the Clerk and shall be made within three years of the due date of a final return. No refund shall be made for an amount less than one dollar ($1.00).
(Ord. 7-75. Passed 5-19-75.)

181.23 EFFECTIVE PERIOD.

The chapter shall continue effective insofar as the levy of taxes is concerned until revoked. In the event this chapter becomes ineffective, said chapter, insofar as the collection of taxes levied is concerned, and actions or proceedings for collecting any tax so levied, or enforcing any provisions of said chapter are concerned, shall continue effective until all of said taxes levied are fully paid and any and all suits and prosecutions for the collection of said tax or for the punishment of violations of this chapter shall have been fully terminated.
(Ord. 7-75. Passed 5-19-75.)