

ORDINANCE NO. 2011-20-F

ORDINANCE AMENDING CERTAIN SECTIONS OF CHAPTER 191, INCOME TAX, OF THE GREENHILLS CODIFIED ORDINANCES

WHEREAS, the Village of Greenhills desires to update certain portions of Chapter 191 of the Greenhills Codified Ordinances.

NOW THEREFORE, Be It Ordained by the Council of the Village of Greenhills, State of Ohio.

SECTION 1.

That Section 191.05(g) (1) shall be amended to read as follows:

“(1) Where necessary, an amended return shall 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 Sections 191.11 and 191.15. Such amended returns shall be on a form acceptable to the *taxing authority*. A taxpayer may not change the method of accounting or apportionment of net profits *nor the method of filing (i.e. single or consolidated)* after the due date for filing the original return.

SECTION 2.

That Section 191.10 Interest and Penalties (b) (1) shall be amended to read as follows:

(b) In addition to interest as provided in subsection (a) hereof, penalties for failure to pay taxes and to withhold and remit taxes pursuant to the provisions of this chapter are hereby imposed as follows:

“(1) In the case of taxpayers failing to pay the full amount of tax due, a penalty of *Six Percent (6%) per annum*.

SECTION 3.

That Section 191.10 Interest and Penalties (b) (2) shall be amended to read as follows:

“(2) In the case of employers failing to withhold and remit taxes to the Tax Commissioner the taxes to be withheld from employees, a penalty of *Twelve Percent (12%) per month, or fraction thereof*.

SECTION 4.

This ordinance shall be in effect from and after the earliest period allowed by law.

Passed this 5th day of July 2011.

Fred Murrell, MAYOR /s/

Kathryn L. Lives, CLERK OF COUNCIL /s/