

VILLAGE OF RUSHVILLE, OHIO INCOME TAX ORDINANCE

Effective: January 01, 2025

Ordinance No. 15-2024

SECTION 1 AUTHORITY TO LEVY TAX; PURPOSE OF TAX.

(A) To provide funds for the purposes of general municipal operations, maintenance, new equipment, extension and enlargement of municipal services and facilities and capital improvements, Village of Rushville, hereby levies an annual municipal income tax on income, qualifying wages, commissions and other compensation, and on net profits as hereinafter provided.

(B)(1) The annual tax is levied at a rate of 1% (One percent). The tax is levied at a uniform rate on all persons residing in or earning or receiving income in the Village of Rushville. The tax is levied on income, qualifying wages, commissions and other compensation, and on net profits as hereinafter provided in Section 3 of this Ordinance and other sections as they may apply.

(C) The tax on income and the withholding tax established by this Ordinance are authorized by Article XVIII, Section 3 of the Ohio Constitution. The tax is levied in accordance with, and is intended to be consistent with, the provisions and limitations of ORC 718 (ORC 718). This ordinance is effective for tax years beginning on and after January 01, 2025.

SECTION 2 DEFINITIONS.

(A) Any term used in this Ordinance that is not otherwise defined in this Ordinance has the same meaning as when used in a comparable context in laws of the United States relating to federal income taxation or in Title LVII of the ORC, unless a different meaning is clearly required. If a term used in this Ordinance that is not otherwise defined in this Ordinance is used in a comparable context in both the laws of the United States relating to federal income tax and in Title LVII of the ORC and the use is not consistent, then the use of the term in the laws of the United States relating to federal income tax shall control over the use of the term in Title LVII of the ORC.

(B) The singular shall include the plural, and the masculine shall include the feminine and the gender-neutral.

(C) As used in this Ordinance:

(1) "**Adjusted federal taxable income,**" for a person required to file as a C corporation, or for a person that has elected to be taxed as a C corporation under (C)(24)(e) of this division, means a C corporation's federal taxable income before net operating losses and special deductions as determined under the Internal Revenue Code, adjusted as follows:

(a) Deduct intangible income to the extent included in federal taxable income. The deduction shall be allowed regardless of whether the intangible income relates to assets used in a trade or business or assets held for the production of income.

(6) Refuse to disclose to the Tax Administrator any information with respect to the income or net profits of a taxpayer;

(7) Fail to comply with the provisions of this ordinance or any order or subpoena of the Tax Administrator authorized hereby;

(8) Give to an employer false information as to his true name, correct social security number, and residence address, or fail to promptly notify an employer of any change in residence address and date thereof;

(9) Attempt to do anything whatsoever to avoid the payment of the whole or any part of the tax, penalties or interest imposed by this Ordinance.

(D) Any person who violates any of the provisions in Section 99 (D) shall be subject to the penalties provided for in Section 99 (A) of this Ordinance.

First Reading: 8-8-24

Second Reading: 9-12-24

Third Reading: 10-10-24

Passed: 10-10-24

Mayor John Burge: John K Burge Date: 10/10/2024

Clerk/Treasurer Cindy Lewis: Cindy Lewis Date: 10/10/2024

For total 50 pages of this Ordinance, SEE
RITA FILE OR CONTACT CINDY LEWIS