

ORDINANCE 16-50

**AN ORDINANCE AMENDING ORDINANCE 15-54E REGARDING
THE RETURN AND PAYMENT OF TAX**

WHEREAS, the New Carlisle Income Tax Rules and Regulations for tax years 2016 and beyond is the primary document for taxpayer information and includes the due dates for withholding employers;

WHEREAS, Section 881.06 of Income Tax Ordinance 15-54E for tax years 2016 and beyond also includes due dates for withholding employers;

WHEREAS, it is anticipated that ongoing modifications will be made to Ohio Revised Code 718;

WHEREAS, it would streamline the process if the details pertaining to due dates were maintained and managed only in the Income Tax Rules and Regulations.

NOW, THEREFORE, THE CITY OF NEW CARLISLE, OHIO HEREBY ORDAINS as follows:

Section 1. Section 881.06 of Ordinance 15-54E is to be amended as outlined below (additions are in **bold** and deletions are in ~~strikethrough~~).


881.06 RETURN AND PAYMENT OF TAX.

(a) On or before the date prescribed by ORC 718, every person and business entity subject to City of New Carlisle income tax shall, except as provided in the exceptions below, make and file with the Income Tax Division an annual return on the form provided by the City of New Carlisle or a generic city income tax form whether or not tax is due. This process is known as mandatory filing. Additional rules related to the forms and other documentation required to be filed are included in the New Carlisle Income Tax Rules and Regulations effective January 1, 2016.

(b) Withholding employers (in addition to any return required to be filed with respect to their own earnings or net profits) shall, on or before the ~~fifteenth (15th) day of the month next following each withholding period,~~ **date specified in the Rules and Regulations**, make a return and pay, to ~~the City of New Carlisle Income Tax Division,~~ **the full amount of the tax so deducted or withheld with respect to qualifying wages paid to all of their employee's subject to tax under the Ordinance.** Additional rules related to form and payment ~~deadlines~~ are included in the New Carlisle Income Tax Rules and Regulations effective January 1, 2016.

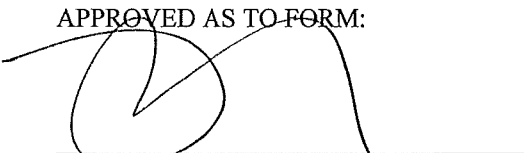
Section 2. This ordinance shall take effect on the earliest date allowed by law.

Passed this 5th day of December, 2016


Mike Lowrey, Mayor


Gene Collier, Clerk of Council

APPROVED AS TO FORM:


Lynnette Dinkler, Director of Law