

VILLAGE OF BOWERSTON
ORDINANCE NO. 343

AN ORDINANCE AMENDING ORDINANCE NO. 295 (INCOME TAX ORDINANCE)
AND DECLARING AN EMERGENCY

WHEREAS, it is the judgement of this Council of the Village of Bowerston that is in the interest of the community and for reasons of safety and welfare of its residents that an ordinance be passed amending Ordinance No. 295;

THEREFORE, be it ordained by the Council of the Village of Bowerston as follows:

SECTION 1. Amendments

1) Section 3-A-1 shall be amended by adding the following:

Further, "Lottery" winnings of Five Thousand (\$5,000.00) Dollars or more shall be subject to taxation.

2) Section 1 shall be amended by adding the following:

This information can and may be shared with other municipal tax administration for the purpose of tax administration.

SECTION 2. Additions

The following sections shall be added to Ordinance No. 295:

SECTION 19. The following shall be considered criminal violations:

- A. Failing, neglecting or refusing to make any return or declaration required by this Ordinance;
- B. Making any incomplete, false or fraudulent return;
- C. Failing, neglecting or refusing to pay the tax, penalties or interest imposed by this Ordinance;
- D. Failing, neglecting or refusing to withhold to the Village as required by this Ordinance;
- E. Refusing to permit the Village Clerk or any other authorized agent or employee to examine books, records and papers and Federal income tax returns relating to the income or net profits of a taxpayer;
- F. Failing to appear before the Village Clerk and to produce books, records, Federal income tax returns and papers relating to the income or net profits of a taxpayer under order or subpoena of the Village Clerk in accordance with powers granted, if any, under this Ordinance;
- G. Refusing to disclose to the Village Clerk any information with respect to the income or net profits of a taxpayer;
- H. Failing to comply with the provisions of this Ordinance or any order or subpoena of the Village Clerk issued in accordance with powers granted, if any, under this Ordinance; or,
- I. Attempting to do anything to avoid the payment of the whole or any

part of the tax, penalties or interest imposed by this chapter.

SECTION 20. Any person who violates any of the provisions of Section 295 hereof shall be guilty of a misdemeanor of the first degree.

SECTION 21. The failure of any employer or taxpayer or person to receive or procure a return, declaration or any other required form shall not excuse him or them from making any information of declaration, from filing such form, or from paying the tax.

SECTION 3. Emergency

Be it further **ORDAINED** that the foregoing ordinance was adopted and all actions and deliberations of the Village of Bowerston, Harrison County, Ohio relating thereto were conducted in open meetings to the public in compliance with all applicable legal requirements including Section 121.22 of the Ohio Revised Code.

This Ordinance hereby is declared an emergency measure necessary for the immediate preservation and protection of the health, welfare and safety of the citizens of the Village of Bowerston, Ohio. Upon two-thirds affirmative vote of the members of Council, this Ordinance shall become effective upon signature by the Mayor. Otherwise, this Ordinance shall become effective at the earliest date provided by law.

Passed this 16th day of November, 2004.

Passed this 14th day of December, 2004.

Passed this 27th day of January, 2005.

DATED:

APPROVED:

January 27 2005

Jerralyn Myers
MAYOR JERRALYN MYERS

ATTESTED:

APPROVED AS TO FORM:

Renee Beam
RENEE BEAM, CLERK

Jason L. Jackson
JASON L. JACKSON, SOLICITOR