

**ORDINANCE CM-14-23**

**AN ORDINANCE AMENDING CHAPTER 96.15 OF THE CODE OF ORDINANCES FOR THE MUNICIPALITY OF WEST MILTON, OHIO**

**WHEREAS**, an amendment to Chapter 96.15, titled "Credit for Tax Paid to Another Municipality," is necessary to preserve the financial integrity to the Municipality of West Milton's General Fund; and

**WHEREAS**, Council has determined that in order to meet this need, Chapter 96.15 must be amended to reduce the credit provided to those residents who are subject to another municipality's income tax.

**NOW, THEREFORE Be It Ordained** by the Council of the Municipality of West Milton, that:

**Section I:** The language contained in Section 96.15 of the West Milton Code of Ordinances is hereby amended as follows:

§96.15 CREDIT FOR TAX PAID TO ANOTHER MUNICIPALITY.

~~(A) Where a resident of the municipality is subject to a municipal income tax in another municipality, he shall not pay a total municipal income tax on the same income greater than the tax imposed at the highest rate to which he is subject, excluding the 0.5% portion of the municipal income tax to be used for police and fire expenses which shall be paid by all residents.~~

~~(B) Every individual taxpayer who resides in the municipality who receives net profits, salaries, wages, commissions or other personal service compensation for work done or services performed or rendered outside the municipality, if it be made to appear that he or she has paid a municipal income tax on the same income taxable under this chapter to another municipality, shall be allowed a credit against the tax imposed by this chapter of the amount so paid by him or her or in his or her behalf to such other municipality. The credit shall not exceed the tax assessed by this chapter on such income earned in such other municipality or municipalities where the tax is paid, excluding the 0.5% portion of the municipal income tax to be used for police and fire expenses, which shall be paid by all residents.~~

**(A) Every individual taxpayer who resides in the municipality and who receives income, qualifying wages, net profits, salaries, wages, commissions or other compensation for work done, or services performed or rendered outside the municipality, if it be made to appear that he or she has paid a municipal income tax on the same income taxable under this chapter to another municipality, shall not be allowed a credit for the tax paid to the other municipality, against the tax imposed by this chapter in an amount not to exceed the following, excluding the 0.5% portion of the municipal income tax to be used for police and fire expenses, which shall be paid by all residents:**

(C)

**(B)** A claim for refund or credit under this section shall be made in such manner as the Superintendent may by regulation provide.

**SECTION II:** This Ordinance shall take effect and be in full force from and after the earliest date permitted by law.

Passed this \_\_\_\_\_ day of \_\_\_\_\_ 2014

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Jason Tinnerman, Mayor

ATTEST:

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Linda L. Cantrell, CAP/OM  
Clerk of Council

APPROVED TO AS FORM:

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Lenee' Brosh, Law Director