

First Reading _____
Second Reading _____
Third Reading _____
Passage 6-1

ORDINANCE NO. 28, 2004

AN ORDINANCE AMENDING SECTION 2 OF ORDINANCE NUMBER 30, 1964, AS AMENDED BY ORDINANCE NUMBER 18, 1968, AS AMENDED BY ORDINANCE NUMBER 13, 1981, TO CLARIFY AND PROVIDE THAT TAXABLE INCOME UNDER THE CITY INCOME TAX ORDINANCE SHALL INCLUDE WINNINGS AND INCOME DERIVED FROM LOTTERIES, GAMING, WAGERING, OR SCHEMES OF CHANCE AND DECLARING AN EMERGENCY.

WHEREAS, Section 2 of Ordinance No. 30, 1964 as amended by Ordinance No. 18, 1968, as amended by Ordinance 13, 1981, does currently contained the following section in relevant part which is herein expressly set forth, to wit:

Section 2. To provide funds for the purpose of general municipal operations, and other municipal purposes of the City of East Liverpool, there be and hereby is levied a tax upon the earnings at the rate of one and one-half (1 ½) percent earned on and after April 1, 1981, upon the following:

- A. On all salaries, wages, commissions and other compensation earned by non-resident individuals of the City of East Liverpool, for work done or services performed or rendered in the City of East Liverpool.
- B. On the net profits attributable to East Liverpool of all resident unincorporated businesses, professions and other activities derived from work done or services rendered or performed and businesses or other activities conducted in the City of East Liverpool.
- C. On the portion of the distributive share of the net profit of a resident individual, partner or owner of a resident unincorporated business entity attributable to East Liverpool and not levied against such unincorporated business entity.
- D. On the net profits attributable to East Liverpool of all non-residents unincorporated businesses, professions or other activities, derived from work done or services performed or rendered and business or other activities conducted in the City of East Liverpool.
- E. On that portion of the distributive share of the net profits of a resident individual, partner or owner of a non-resident unincorporated business entity not attributable to East Liverpool and not levied against such unincorporated business entity.
- F. On the net profits of all corporations derived from work done or services performed or rendered and business or other activities conducted in the City of East Liverpool.

The portion of the entire net profits of a taxpayer to be allocated as having been made within and attributable to the City of East Liverpool, shall be determined in accordance with the provisions of Section 718.02 of the Revised Code of Ohio and in accordance with rules and regulations adopted pursuant to this Ordinance.

WHEREAS, It is the desire of this Council to clarify and provide that the City's income tax code applies to proceeds or income from gaming, wagering and lotteries commissioned, conducted, or administered by, but not limited to, the State the Ohio, in other state, United States territory, government-benefit multi-state lottery association, or other similar agency.

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF EAST LIVERPOOL, COLUMBIANA COUNTY, STATE OF OHIO:

Section One: Section 2 of Ordinance No. 30, 1964, as amended by Ordinance No. 18, 1968, as amended by Ordinance No. 13, 1981, shall be amended as follows:

- A. On all salaries, wages, commissions, and other compensation earned by resident individuals of the City of East Liverpool.
- B. On all salaries, wages, commissions and other compensation earned by non-resident individuals of the City of East Liverpool, for work done or services performed or rendered in the City of East Liverpool.
- C. On the net profits attributable to East Liverpool of all resident unincorporated

businesses, professions and other activities derived from work done or services rendered or performed and businesses or other activities conducted in the City of East Liverpool.

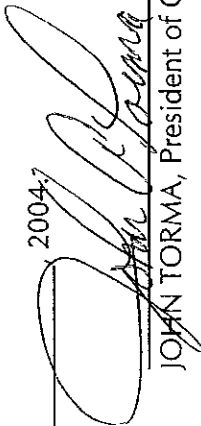
- D. On the portion of the distributive share of the net profit of a resident individual, partner or owner of a resident unincorporated business entity attributable to East Liverpool and not levied against such unincorporated business entity.
- E. On the net profits attributable to East Liverpool of all non-resident unincorporated businesses, professions or other activities, derived from work done or services performed or rendered and business or other activities conducted in the City of East Liverpool.
- F. On that portion of the distributive share of the net profits of a resident individual, partner or owner of a non-resident unincorporated business entity not attributable to East Liverpool and not levied against such unincorporated business entity.
- G. On the net profits of all corporations derived from work done or services performed or rendered and business or other activities conducted in the City of East Liverpool.

The portion of the entire net profits of a taxpayer to be allocated as having been made within and attributable to the City of East Liverpool, shall be determined in accordance with the provisions of Section 718.01 and 718.02 of the Revised Code of Ohio and in accordance with rules and regulations adopted pursuant to this Ordinance.

- H. On gross proceeds or gross income derived in excess of \$600.00 per year from gaming, wagering, schemes of chance, and from any lottery commission, conducted, or administered by, but not limited to, State of Ohio, any other state, United States territory, government-benefit multi-state lottery association, or any similar agency.

Section Two: Existing Section 2 of Ordinance No. 30, 1964, as amended by Ordinance No. 18, 1968, as amended Ordinance No. 13, 1981, is repealed.

Section Three: This Ordinance is by this Council, found and declared to be an emergency measure and shall go into immediate force and effect upon passage and approval of the Mayor. It is necessary that this Ordinance take immediate effect to preserve, and maintain the immediate preservation of the public peace, health and safety.

Passed this 17 day of May 2004

JOHN TORMA, President of Council

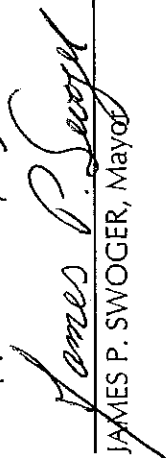
APPROVED AS TO FORM:

Charles L. Payne
Law Director

Attest:

Gloria Devon
GLORIA DEVON, Clerk of Council

Approved by the Mayor this 19TH day of MAY, 2004.


JAMES P. SWOGER, Mayor

Requested by: _____
Sponsored by: _____
Prepared by: Councilwoman Sherri Curtis
Law Director