

CITY OF OREGON, OHIO

CHAPTER 193 Income Tax

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193.01 PURPOSE.

A. To provide funds, one half of one percent (.50%) for the purpose of retiring bonds issued for the financing, operation and/or maintenance and enlargement of the Municipal water distribution, transmission, supply, storage, pumping, filtration and purification facilities, including payment of interest thereon and to provide funds for the purpose of doing all things necessary and incident to the continued construction and/or maintenance of a total sanitary sewage system, the financing of the same through the issuance of notes and bonds.

B. To provide funds, one and three-eighths percent (1-3/8%) for the capital improvements and current expenses and general operating and other expenditures within the General Fund.

C. To provide funds, one-quarter of one percent (.25%) for the purpose of operating a Citywide program of refuse pick-up and disposal, for retiring notes and bonds issued for the financing of improvements to the Municipal Court and other structures at the Municipal complex including payment of interest thereof and for other capital

expenditures and improvements and the retiring of notes and bonds for such improvements making the payment of interest thereon.

D. To provide funds, one eighth of one percent (1/8%) for the purpose of storm drainage improvements including, but not limited to the construction, maintenance, and repair of storm sewers, culverts, ditches, and/or the filling in and improvements thereof, and/or the acquisition and procurement of access to the interest therein. This may also include payments of capital expenditures, improvements, the retiring of bonds and notes for such improvements, and the payment of interest thereon.

E. All funds provided for the foregoing purposes shall be allocated in accordance with Section 193.14. In the event of a conflict between these two sections, Section 193.14 shall control.

193.02 DEFINITIONS.

As used in this chapter, the following words shall have the meaning ascribed to them in this section, except as and if the context clearly indicates or requires a different meaning.

“Adjusted federal taxable income” means a “C” corporation’s federal taxable income before net operating losses and special deductions as determined under the Internal Revenue Code, but including subsequent adjustments from required additions and deductions. Pass-through entities must compute “Adjusted Federal Taxable Income” as if the pass-through entity was a “C” corporation. This definition does not apply to any taxpayer required to file a return under Ohio Revised Code (ORC) Section 5745.03 or to the net profit from a sole proprietorship. This definition is effective for tax years beginning on or after January 1, 2004.

“Association” means a partnership, limited partnership, limited liability company, Sub-S Corporation or any other form of unincorporated enterprise

“Board of Review” means the Board created by and constituted as provided in Section 193.13.

“Business” means an enterprise, activity, profession or undertaking of any nature conducted for profit or ordinarily conducted for profit, including but not limited to the renting or leasing of real estate or personal property, whether by an individual, partnership, association, corporation or any other entity.

“City” means the City of Oregon, Lucas County, Ohio.

“Commissioner of Taxation” means the individual designated by this chapter to administer and enforce the provisions of this chapter.

“Corporation” means a corporation or joint stock association organized under the laws of the United States, the State of Ohio or any other state, territory or foreign country or dependency, except for a Sub-S Corporation.

“Day” means a full day or any fractional part of a day.

“Domicile” means the permanent legal residence of a taxpayer. A taxpayer may have more than one residence but not more than one domicile.

“Employee” means one who works for income, qualifying wages, commission or other type of compensation in the service of and under the control of an employer.

“Employer” means an individual, partnership, association, corporation, governmental body, unit or agency, or any other entity, whether or not organized for profit, who or that employs one or more persons on an income, qualifying wage, commission or other compensation basis.

“Fiscal year” means an accounting period of twelve (12) months or less ending on any day other than December 31.

“Generic form” means an electronic or paper form designed for reporting estimated municipal income taxes, and/or annual municipal income tax liability, and/or separate requests for refunds, that contain all the information required on Oregon’s regular tax return, estimated payment, and refund request forms, and are in a similar format that will allow processing of the generic forms without altering Oregon’s procedures for processing forms.

“Gross receipts” means the total revenue derived from sales, work done, or service rendered.

“Income” means All monies and compensation in any form, subject to limitations imposed by ORC 718, derived from any source whatsoever, including but not limited to:

- A. All income, qualifying wages, commissions, other compensation and other income from whatever source received by residents of Oregon.
- B. All salaries, wages, commissions, other compensation and other income from whatsoever source received by nonresidents for work done or services performed or rendered or activities conducted in Oregon.
- C. The portion attributable to the city of the net profits of all businesses, associations, professions, corporations, or other entities, from sales made, work done, services performed or rendered, and business or other activities conducted in Oregon.

“Net profits” means, for taxable years prior to 2004, the net gain from the operation of a business, profession, enterprise or other activity after provision for all ordinary and necessary expenses either paid or accrued in accordance with the accounting system (i.e., cash or accrual) used by the taxpayer for Federal income tax

purposes, or subject to approval by the Commissioner, without deduction of taxes imposed by this chapter, Federal, State and other taxes on income; and in the case of an association, without deduction of salaries paid to partners, and other owners; and otherwise adjusted to the requirements of this chapter. (For taxable years 2004 and later, see “adjusted federal taxable income”.)

“Nonresident” means an individual domiciled outside the City.

“Nonresident unincorporated business entity” means an unincorporated business entity not having an office or place of business within the City.

“Pass-Through Entity” means a partnership, S corporation, limited liability company, or any other class of entity the income or profits from which are given pass-through treatment under the Internal Revenue Code, and as further provided in Ohio Revised Code (O.R.C.) 718.14(A)(3).

“Pension” means income earned or received as a result of retirement from employment from an IRS qualified retirement plan and which is generally, although not exclusively, reported to the taxpayer by the payor on a Form 1099-R or similar form.

“Person” means every natural person, partnership, fiduciary, association or corporation. Whenever used in any clause prescribing and imposing a penalty, the term “person” as applied to any unincorporated entity, shall mean the partners or members thereof, and as applied to a corporation, the officers thereof.

“Place of business” means any bona fide office, other than a mere statutory office, factory, warehouse or other space which is occupied and used by the taxpayer in carrying on any business activity individually or through one or more of his regular employees regularly in attendance.

“Qualifying wage” means wages as defined in Section 3121(a) of the Internal Revenue Code, without regard to any wage limitations, but including subsequent adjustments from required additions and deductions. “Qualifying wage” represents employees’ income from which municipal tax shall be deducted by the employer, and any wages not considered a part of “qualifying wage” shall not be taxed by the Municipality. This definition is effective January 1, 2004, for taxable years 2004 and later.

“Resident” means an individual domiciled in the City.

“Resident unincorporated business entity” means an unincorporated business entity having an office or place of business within the City.

“Taxable income” means income minus the deductions and credits allowed by this ordinance. (See “Income” definition.)

“Taxable year” means the calendar year, or the fiscal year, upon the basis of which the net profits are to be computed under this chapter and, in the case of a return for a fractional part of a year, the period for which such return is required to be made. The taxable year of an individual shall be a calendar year.

“Taxing municipality” means any municipal corporation levying a municipal income tax on income, salaries, wages, commissions and other compensation earned by individuals, and on the net profits earned from the operation of a business, profession or other activity.

“Taxpayer” means a person, whether an individual, partnership, association or any corporation or other entity, required hereunder to file a return and/or pay a tax.

The singular shall include the plural and the masculine shall include the feminine and the neuter.

193.03 IMPOSITION OF TAX.

A. An annual tax for the purposes specified in Section 193.01 is hereby imposed on and after January 1, 2002, at the rate of two and one-fourth percent (2-1/4%) per annum upon the following:

1. On all income, qualifying wages, commissions and other compensation, earned or received after January 1, 2002, and during the effective period of this chapter by the residents of the City.

2. On all income, qualifying wages, commissions and other compensation, earned or received after January 1, 2002, and during the effective period of this chapter by nonresidents for work done or services performed or rendered in the City. Separation pay, termination pay, reduction-in-force pay, and other compensation paid as a result of an employee leaving the service of an employer shall be allocable only to the Municipality. However:

- a. The City shall not tax the compensation of a non-resident individual if all of the following apply:

- (1) The compensation is paid for personal services performed by the individual in the City on twelve (12) or fewer days during the calendar year, in which case the individual shall be considered an “occasional entrant” for purposes of the City income tax. A day is a full day or any fractional part of a day.

- (2) In the case of an individual who is an employee, the principal place of business of the individual’s employer is located outside the City and the individual pays tax on compensation described in Section 2 to the

municipality, if any, in which the employer's principal place of business is located, and no portion of that tax is refunded to the individual.

(3) The individual is not a professional entertainer or professional athlete, the promoter of a professional entertainment or sports event, or an employee of such a promoter, all as may be reasonably defined by the City.

b. Beginning with the thirteenth day an individual deemed to have been an occasional entrant to the City performs services within the City, the employer of said individual shall begin withholding the City income tax from remuneration paid by the employer to the individual, and shall remit the withheld income tax to the City in accordance with the requirements of this ordinance. Since the individual can no longer be considered to have been an occasional entrant, the employer is further required to remit taxes on income earned in the City by the individual for the first twelve days.

c. If the individual is self-employed, it shall be the responsibility of the individual to remit the appropriate income tax to the City.

3. On the portion attributable to Oregon of the net profits earned on and after January 1, 2002, and during the effective period of this chapter, of all resident unincorporated businesses, professions, enterprises or other entities derived from sales made, work done, or services performed or rendered or other activities conducted in the City.

4. On the portion attributable to Oregon of the net profits earned on and after January 1, 2002, and during the effective period of this chapter, of all nonresident unincorporated businesses, professions, enterprises, or other entities, derived from work done or services performed or rendered and business or other activities conducted in the City, whether or not such unincorporated business entity has an office or place of business in the City.

5. On the portion of the distributive share of the net profits, earned on and after January 1, 2002, and during the effective period of this chapter, of a resident partner or owner of a nonresident unincorporated business entity not attributable to Oregon and not levied against such unincorporated business entity, and on the portion of the distributive share of the net profits earned during the effective period of this chapter of a resident unincorporated business entity attributable to Oregon and not levied against such unincorporated business entity.

6. On the portion attributable to Oregon of the net profits, earned on and after January 1, 2002, and during the effective period of this chapter, of all corporations derived from work done or services performed or rendered and

business or other activities conducted in the City, whether or not such corporations have an office or place of business in the City.

7. Effective for tax years 2004 and later, the distributive share of income paid to an S corporation shareholder shall be taxable in the following manner:

a. If no portion of the net profits of the S corporation are allocated or apportioned to the State of Ohio, the distributive share is taxable only to the extent of the portion, if any, that represents wages, or net earnings from self-employment.

b. If any portion of the net profits of the S corporation are allocated or apportioned to the State of Ohio, the full amount of the distributive share is taxable.

B. The portion of the net profits attributable to Oregon of a taxpayer conducting a business, profession, enterprise or other activity both within and without the boundaries of Oregon shall be determined as provided in Ohio R.C. 718.02 and in accordance with the rules and regulations adopted by the Commissioner of Taxation pursuant to this chapter. However, if the 3-factor apportionment formula (ORC 718.02) does not produce an equitable result, the "books and records" method or other method may be substituted at the discretion of the Commissioner of Taxation.

C. The portion of a net operating loss sustained in any taxable year subsequent to January 1, 2002, allocated to the City may be applied against the portion of profit of succeeding years allocated to the City for a maximum period of five years, but no portion of a net operating loss shall be carried back against the net profits of any prior year.

D. The portion of a net operating loss sustained shall be allocated by the City in the same manner as provided for herein for allocating net profits to the City.

E. The Commissioner of Taxation shall provide rules and regulations as to the manner in which net operating loss carry-forward shall be determined.

F. Spouses are permitted to report their income taxable to Oregon on the same tax return. However, a spouse may not offset one spouse's business losses, including rental losses, against the other spouse's W-2 income. Except for farming losses, an individual may not offset his or her W-2 income with losses, including rental losses, from a business. Schedule C losses may not be offset against Schedule C gains, unless the losses are from businesses located in a jurisdiction that does not levy a municipal income tax. Offsets can only be made between and among like businesses (for example, rentals). Business losses, including rental losses, may be carried forward if unused in the current tax year in accordance with Section 193.03C. Appropriate schedules as filed with IRS must be attached to the Oregon tax return.

G. Resident associations shall, on behalf of its owners, partners, and shareholders, remit to Oregon the appropriate tax due on the respective distributive shares of the owners, partners, and shareholders.

H. If a resident of Oregon operates a business (including rentals) in another taxing municipality in Ohio and the business or businesses incur a loss, the amount of the loss is deemed primarily subject to the taxing jurisdiction of the other taxing municipality and may not be used to reduce the taxpayer's Oregon tax base.

I. Consolidated Returns:

1. Any affiliated group which files a consolidated return for federal income tax purposes pursuant to Section 1501 of the Internal Revenue Code may file a consolidated return with the City. Once the affiliated group has elected to file a consolidated return or a separate return with the City, the affiliated group may not change their method of filing in any subsequent tax year without written approval from the City.

2. In case of a corporation that carries on transactions with its stockholders or with other corporations related by stock ownership, interlocking directorates, or some other method, or in case any person operates a division, branch, factory, office, laboratory or activity within the City constituting only a portion of its total business, the Commissioner of Taxation may require such additional information as he or she may deem necessary to ascertain whether net profits are properly allocated to the City. If the Commissioner of Taxation finds that a taxpayer's net profits are not properly allocated to the City by reason of transactions with stockholders or with other corporations related by stock ownership, interlocking directorates, or transactions with such division, branch, factory, office, laboratory or activity or by some other method, he shall make such allocation as he deems appropriate to produce a fair and proper allocation of net profits to the City.

193.031 EXEMPTIONS – SOURCE OF INCOME NOT TAXED

The tax provided for herein shall not be levied on the following:

A. The Military pay or allowances of members of the Armed Forces of the United States and of members of their reserve components, including the National Guard. For clarification, this exemption does not apply to civilians employed by the military.

B. Poor relief, Social Security benefits, unemployment benefits, payments from IRS qualified retirement plan or similar payments, disability benefits received from local, state or Federal governments or charitable religious or educational organizations. The disability benefits excludable must be a permanent nature as determined by a physician or government entity.

C. Proceeds of insurance paid by reason of death of the insured, pensions, including industrial pensions, disability benefits paid for total and permanent disability, annuities or gratuities not in the nature of compensation for services rendered from whatever source derived.

D. Receipts by bona fide charitable, religious and educational organizations and associations, when those receipts are from seasonal or casual entertainment, amusement, sports events and health and welfare activities conducted by bona fide charitable, religious or educational organizations and associations, and only to the extent that the said income is exempt from Federal Income Tax.

E. The income of religious, fraternal, charitable, scientific, literary or educational institutions to the extent that such income is derived from tax exempt real estate, tax exempt tangible or intangible property or tax exempt activities and only to the extent that the said income is exempt from federal income tax.

F. Alimony received.

G. Compensation for personal injuries or for damages to property by way of insurance or otherwise, but this exclusion does not apply to compensation paid for lost salaries or wages or to compensation from punitive damages.

H. Interest, dividends and other revenue from intangible property as set forth in O.R.C. 718.01.

I. Payments made to Election Workers.

J. Income, salaries, wages, commissions and other compensation and net profits, the taxation of which is prohibited by the United States Constitution or any act of Congress limiting the power of the states or their political subdivisions to impose net income taxes on income derived from interstate commerce.

K. Income, salaries, wages, commissions and other compensations and net profits, the taxation of which is prohibited by the Constitution of the State of Ohio or any act of the Ohio General Assembly limiting the power of a municipality to impose net income taxes.

L. Moving expenses – A copy of page 1 of the taxpayer's applicable federal form must be submitted along with IRS Form 3903.

M. Lottery winnings.

N. Parsonage Allowances paid to "Ministers Of The Gospel" in the form of a rental allowance as part of a Minister's compensation to the extent excluded from Federal or Ohio Tax. The Ministers must be duly ordained, commissioned, or licensed by a

religious body constituting a church or similar religious institution, and must have authority to perform all sacraments of the church or religious institution.

O. Expenses Not Deductible

1. No deduction for self-employed tax paid by self-employed taxpayers as permitted by IRS is permitted for Oregon.
2. No deduction for contributions to IRA or Keough plans made by self-employed taxpayers as permitted by IRS is permitted for Oregon.

193.04 EFFECTIVE PERIOD.

The tax imposed by this chapter shall be levied, collected and paid with respect to all income and net profits subject to the tax, earned and/or received on or after January 1, 2002. The tax imposed by Section 193.03 of this Chapter, as such section existed prior to January 1, 2002, shall apply at the rate of taxation then in effect on such prior tax years and other periods.

193.05 ANNUAL RETURN AND PAYMENT OF TAX; AMENDED RETURNS.

- A.
1. Except as otherwise herein provided, each taxpayer or person who engages in business as hereinbefore defined, or whose income, qualifying wages, commissions and other compensation are subject to the tax imposed by this chapter shall, whether or not a tax is due thereon, make and file a return on or before April 15, 2002, and on or before April 15 of each year thereafter with the Commissioner of Taxation. In any year in which the federal filing date is other than April 15th or other than the 15th day of the fourth month for a fiscal year or other period, the City's filing date shall be adjusted to match the federal filing date.
 2. When the return is made for a fiscal year or other period different from the calendar year, the return shall be filed within three months and fifteen days from the end of such fiscal year or other period.
 3. Retirees having no income considered taxable for Oregon income tax purposes may file, with the Commissioner of Taxation, a written request for exemption from these filing requirements, and shall be exempt if the request is granted. Such exemption shall be in effect until such time as the retiree receives income taxable for Oregon income tax purposes, at which time the retiree shall be required to comply with all applicable provisions of this chapter.
- B. Such return shall be filed with the Commissioner on a form or forms furnished by or obtainable upon request from such Commissioner, or on an acceptable generic form as defined in this Chapter, setting forth:

1. The aggregate amounts of income, salaries, wages, commissions and other compensation earned or received; and
2. The gross receipts from any business, profession, or other activity less allowable expenses incurred in the acquisition of such gross income;
3. Such income shall include only income earned or received during the year, or portion thereof, covered by the return and subject to the tax imposed by this chapter;
4. The amount of the tax imposed by this chapter on such earnings and profits;
5. Any credits to which the taxpayer may be entitled under the provisions of Sections 193.06, 193.07 and 193.15; and
6. Such other pertinent statements, information returns or other information as the Commissioner of Taxation may require, including but not limited to copies of all W-2 forms, 1099 Miscellaneous Income Forms, page one of form 1040, documents evidencing payment of non-wage income tax, Page One and Two of Form 1120, 1120S (including (K-1), form 2106 (including Schedule A if form 2106 is used), 1065, Schedule C (including cost of goods manufactured and/or sold), Schedule E, schedule F and any other Federal Schedules, if applicable.
7. The taxpayer making a return shall, at the time of the filing thereof, pay to the Commissioner of Taxation the balance of tax due, if it exceeds \$4.99, after deducting all applicable credits.
8. The amount of unreimbursed employee business expenses (2106 Expenses) an employee computed as an itemized deduction, after reduction by 2% of the employee's Adjusted Gross Income on his federal tax return, is deductible for Oregon's municipal income tax. Taxpayer must furnish copy of the form 2106 and Schedule "A" of form 1040 as filed with the Internal Revenue Service. This deduction must be allocated first to the municipality where the employment occurred and credit will be given for any tax paid to the municipality of employment in accordance with Section 193.15. The deductions shown on Form 2106 are subject to review and audit by the City's Income Tax Office. The Form 2106 will be disallowed if the only line showing deductions is Line 4.

C. Should the return or the records of the Commissioner of Taxation indicate an overpayment of the tax to which the City is entitled under the provisions of this chapter, such overpayment shall be first applied against any existing tax liability, then interest, and then penalty and the balance, if any, at the election of the taxpayer communicated to the Commissioner of Taxation, shall be refunded or applied against any subsequent liability. However, overpayments of less than five dollars (\$5.00) shall not be refunded.

D. Where necessary, an amended return must be filed in order to report additional income and pay any additional tax due, or claim a refund of tax overpaid, subject to the requirements and/or limitations contained in Sections 193.11 and 193.15. Such amended return shall be on a form obtainable on request from the Commissioner of Taxation. A taxpayer may not change the method of accounting (i.e., cash or accrual) or apportionment of net profits after the due date for filing his annual return.

E. Within three months from the final determination of any Federal tax liability affecting the taxpayer's Oregon tax liability, such taxpayer shall make and file an amended Oregon return showing income subject to the Oregon tax based upon such final determination of Federal tax liability, and pay any additional tax shown due thereon or make claim for refund of any overpayment.

F. The officer or employee of such employer having control or supervision or charged with the responsibility of filing the return and making the payment, shall be personally liable for failure to file the return or pay the tax, penalties, or interest due as required herein. The dissolution, bankruptcy or reorganization of any such employer does not discharge an officer or employee's liability for a prior failure of such business to file a return or pay taxes, penalties, or interest due.

G. The Tax Return is considered received if mailed on the date postmarked by the United States Postal Service, or on the date delivered without mailing to the Oregon Tax Office.

H. Extension of time for filing returns.

1. Taxpayers granted extensions of time for filing their federal income tax returns may have an extension for filing their Oregon Tax Return provided that a copy of the federal extension is filed with the Commissioner of Taxation on or before the original due date of the Oregon Tax Return.

2. For individuals, the extended due date shall be the last day of the month following the month to which the due date of the federal income tax return has been extended. For businesses, the extended due date shall be the last day of the month to which the due date of the federal income tax return has been extended, if the extension is filed through the Ohio Business Gateway. If not filed through the Ohio Business gateway the extended due date shall be the same as that for individuals. The Commissioner of Taxation may require a tentative return, accompanied by payment of the amount of tax shown to be due thereon on or before the original due date. The Commissioner of Taxation may deny the extension if the taxpayer fails to file the request timely, fails to file a copy of the federal extension request, or if the taxpayer's income tax account with the City is delinquent in any way. Statutory interest of one-half percent (1/2%) per month (Section 193.10) or fraction of a month thereof and penalty of one and a half percent (1-1/2%) per month or fraction of a month thereof will be charged from

the original due date of the return until date of actual payment. The extension is for extending the due date of the tax return and does not extend the time for paying any tax due.

3. If a taxpayer wishes to extend the time for filing the Oregon tax return to a date other than that provided by the automatic federal extension, the taxpayer must file such a request in writing to the Commissioner of Taxation prior to the due date of the automatic extension. The extension may be granted by the Commissioner of Taxation upon terms and conditions set forth by him or her. A taxpayer's extension request may be denied if the taxpayer is delinquent in the filing of any tax returns or payments of any taxes, penalties, or interest due.

I. The failure of any taxpayer to receive or procure a return, declaration or other required form shall not excuse the taxpayer from filing such forms or from paying the tax due.

J. Payments received shall be allocated first to taxes due, then to interest due, and then to penalties due, beginning with the oldest delinquent liability.

K. Any business, profession, association or corporation reporting a net loss is subject to the filing requirements of this chapter.

L. The Commissioner of Taxation is authorized but is not required to arrange for the payment of unpaid taxes, interest and penalties on a schedule of installment payments, when the taxpayer has proved to the Commissioner that, due to certain hardship conditions, he is unable to pay the full amount of the tax due. Such authorization shall not be granted until proper returns are filed by the taxpayer for all amounts owed by him under the Ordinance. Failure to make any deferred payment when due shall cause the total unpaid amount, including penalty and interest, to become payable on demand and the provisions of Section 193.11 and 193.12 shall apply.

193.06 COLLECTION AT SOURCE; WITHHOLDING BY EMPLOYER.

A. Each employer within or doing business within the City who employs one or more persons on an income, salary, qualifying wage, commission or other compensation basis shall, at the time of the payment thereof, deduct the tax imposed by Section 193.03 from the gross income, salaries, qualifying wages, commissions or other compensation earned or received by City residents regardless of where such compensation was earned or received, and shall deduct the tax imposed by Section 193.03 from the income, salaries, qualifying wages, commissions or other compensation earned or received within the City by nonresidents

B. Each such employer shall, on or before the last day of the month following the close of each calendar quarter, make a return and pay to the Commissioner of Taxation

the amount of taxes deducted. However, if the taxes withheld by an employer for the City during the previous tax year averaged five hundred dollars (\$500) or more per month, payments must be made on a monthly basis and the employer shall, on or before the fifteenth (15th) day of the following month, file a return and pay to the Commissioner of Taxation the amount of taxes so deducted. Such return shall be on a form or forms prescribed by or acceptable to the Commissioner of Taxation and shall be subject to the rules and regulations prescribed therefore by the Commissioner of Taxation. Such employer shall be liable for the payment of taxes hereby required to be deducted and withheld, whether or not such taxes have in fact been so deducted and withheld.

C. Such employer in collecting the tax shall be deemed to hold the same, until payment is made by such employer to the City, as a trustee for the benefit of the City, and any such tax collected by such employer from his employees shall, until the same is paid to the City, be deemed a trust fund in the hand of such employer.

D. The officer or the employee having control of or charged with the responsibility of withholding the tax, filing the return and making payment, shall be personally liable for failure to file the return and/or pay the tax due as required by this section. The dissolution, bankruptcy or reorganization of any such employer does not discharge an officer's or employee's liability for a prior failure of the corporation to file returns or pay taxes, penalties, or interest due.

E. On or before February 28 following any calendar year, such employer shall file with the Commissioner of Taxation an annual reconciliation return along with an information return (W-2 form) for each employee from whom Oregon income tax has been or should have been withheld, showing the name, address and Social Security number of the employee, the total amount of compensation paid during the year and the amount of municipal income tax withheld from the employee with the municipality for which said tax was withheld identified. The information return shall also include all of the information required to be reported by the employer to IRS on a W-2 form. At the time of filing the annual reconciliation return the employer shall pay over any amounts deducted or which should have been deducted during the preceding year but which was not remitted. The annual reconciliation form shall be obtained from the Commissioner of Taxation.

F. All individuals, businesses, employers, brokers or others who are required under the Internal Revenue Code to furnish forms 1099 to IRS for individuals or businesses to whom or which they have non-employee compensation shall furnish copies of the said form 1099s to the Commissioner of Taxation or in lieu thereof, a list containing the same information as required by IRS on the 1099s on or before the due date for such forms 1099s as established by IRS. Failure to provide the foregoing information may result in any deduction for payment by the taxpayer taken on the taxpayer's return to be disallowed.

G. Every employer shall retain all records necessary to compute withholding taxes due Oregon for a period of six (6) years from the date the Reconciliation Form, W-2 Forms, and 1099 forms are filed.

H. All returns and forms required to be filed by an employer are considered received on the date postmarked by the United States Postal Service or on the date delivered without mailing by the taxpayer to the Oregon Tax Office.

I. The failure of any employee to receive or procure a return, or other required form shall not excuse the employer from preparing any information return, withholding tax returns or from filing such forms or from paying the tax due.

J. Payments received for withholding taxes due shall be applied first to taxes due, then to penalty due, and then to interest due.

K. All employers that provide any contractual service within the City, and who employ subcontractors in conjunction with that service, shall provide the City the names and addresses of the subcontractors. The subcontractors shall be responsible for all income tax employer requirements under this chapter.

193.07 DECLARATIONS – ESTIMATED TAX PAYMENTS.

A. Every taxpayer who anticipates any taxable income which is not subject to Section 193.06 and/or from which tax will not be fully withheld, or who engages in any business, profession, enterprise or activity subject to the tax imposed by Section 193.03, shall file a declaration setting forth such estimated income or the estimated profit or loss from such business activity together with the estimated tax due thereon, provided the annual estimated tax due is at least \$300.00 or more. However, if a taxpayer's income is wholly from wages from which the tax will be withheld and remitted to the City in accordance with Section 193.06, such taxpayer need not file a declaration.

1. Such declaration shall be filed on or before April 15th of each year during the life of this chapter, or within three months and fifteen days of the date the taxpayer becomes subject to tax for the first time.

2. Those taxpayers reporting on a fiscal year basis shall file a declaration within three months and fifteen days after the beginning of each fiscal year or period.

3. Such declaration shall be filed upon a form furnished by, or obtainable upon request from the Commissioner of Taxation, or on an acceptable generic form as defined in this chapter. Credit shall be taken for Oregon income tax to be withheld, if any, from any portion of such income. In addition, credit may be taken for tax payable to other taxing municipalities in accordance with the provisions of Section 193.15.

4. The original declaration, or any subsequent amendment thereof, may be increased or decreased on or before any subsequent quarterly payment date provided for herein.
- B.
1. The taxpayer making the declaration shall, at the time of filing thereof, pay to the Commissioner of Taxation, at least twenty-two and one-half percent (22-1/2%) of the estimated annual tax due after deducting:
 - a. Any portion of such tax to be deducted or withheld at the source pursuant to Section 193.06;
 - b. Any credits allowable under the provisions of Section 193.15; and
 - c. Any overpayment (of five dollars (\$5.00 or more) of previous year's tax liability, which the taxpayer has not elected to have refunded.
 2. If the taxpayer is an individual, at least a similar amount shall be paid on or before the last day of the seventh (7th), tenth (10th), and thirteenth (13th) months after the beginning of the taxpayer's taxable year, provided that in case an amended declaration has been duly filed, or the taxpayer is taxable for a portion of the year only, the unpaid balance shall be paid in equal installments on or before the remaining payment dates.
 3. If the taxpayer is a corporation or association, at least a similar amount shall be paid on or before the fifteenth day of the sixth, ninth, and twelfth months of the taxable year; provided, however, that in case an amended declaration has been filed, the unpaid balance shown due thereon shall be paid in equal installments on or before the remaining payment dates.
- C. Failure to timely file the estimated tax returns and paying the tax due thereon, shall result in interest imposed on the balance due and owing of one-half percent (1/2%) per month or any portion thereof until paid in full.
- D. Effective January 1, 2003, no penalty or interest will be assessed for late payment or nonpayment of estimated taxes if the taxpayer was not domiciled in Oregon on the 1st day of January in the year in which they became subject to estimated payments, or if the taxpayer has paid estimate payments equaling one hundred percent (100%) of the taxpayer's tax liability for the immediately preceding tax year, provided that the immediately preceding tax year reflected a 12-month tax period and the taxpayer filed a return for the immediately preceding year, or if the taxpayer has remitted an amount equal to ninety percent (90%) of the final tax liability for the tax year for which the due date is on or before April 15th of the current year. (ORC 718.08)
- E. On or before the 15th day of the fourth (4th) month of the year following that for which such declaration or amended declaration was filed, an annual return shall be filed

and any balance which may be due to the City of Oregon shall be paid therewith in accordance with the provisions of Section 193.05.

F. If a taxpayer's final annual tax liability after deduction for any credits for taxes withheld and/or estimated tax payments is \$300.00 or more, and the taxpayer's quarterly estimate payments and/or taxes withheld attributable to Oregon do not equal at least 90% of the final tax liability as set forth on the taxpayer's annual tax return, penalty of 1-1/2% and interest of 1/2% per month or portion thereof shall be assessed on the underpayment. The underpayment shall be the lesser of 90% of the current year's final tax liability or 100% of the immediately prior year's final tax liability.

1. The taxpayer's annual tax liability as established on the taxpayer's annual return shall be divided by four (4) to determine the amount of tax which should have been paid quarterly on an estimated basis. The difference between the amount of tax which should have been paid quarterly on an estimated basis and the amount of tax actually paid quarterly on an estimated basis shall be subject to penalty of one and one-half percent (1-1/2%) per month or fraction thereof and interest of one-half percent (1/2%) per month or fraction thereof from the due date of each quarterly installment to the date the annual return is due or the tax paid thereon, whichever is earlier.

2. In the event the taxpayer provides satisfactory evidence to the Commissioner of Taxation that the taxpayer's annual income fluctuated in such a manner the penalty and/or interest as specified in paragraph 1 preceding should not be imposed, the Commissioner may waive any portion of such penalty and/or interest upon request of the taxpayer and submission of evidence of such fluctuation to the Commissioner.

193.08 DUTIES OF THE COMMISSIONER OF TAXATION.

A. It shall be the duty of the Commissioner of Taxation to receive the tax imposed by this chapter in the manner prescribed herein from the taxpayers; to keep an accurate record thereof; and to report all moneys so received;

B. It shall be the duty of the Commissioner to enforce payment of all taxes due the City hereunder, to keep accurate records for a period of not less than six (6) years showing the amount due from each taxpayer required to file a declaration and/or make any return, including taxes withheld, and to show the dates and amounts of payments thereof.

C. 1. The Commissioner is hereby charged with the enforcement of the provisions of this chapter and is hereby empowered, subject to the approval of the Board of Review, to adopt, promulgate and enforce rules and regulations relating to any matter or thing pertaining to the collection of taxes and administration and enforcement of the provisions of this chapter, including

provisions for the re-examination and correction of returns. Taxpayers are hereby required to comply with the requirements of this chapter and the rules and regulations.

2. The Commissioner is authorized to arrange for the payment of unpaid taxes, interest and penalties on a schedule of installment payments, when the taxpayer has proved to the Commissioner that, due to certain hardship conditions, he is unable to pay the full amount of the tax due. Such authorization shall not be granted until proper returns are filed by the taxpayer for all amounts owed by him under this chapter. Failure to make any deferred payment when due shall cause the total unpaid amount, including penalty and interest, to become payable on demand and the provisions of Section 193.11 and 193.12 shall apply.

D. In any case where a taxpayer has failed to file a return or has filed a return which does not show the proper amount of tax due, the Commissioner of Taxation may determine the amount of tax appearing to be due the City from the taxpayer and shall send to such taxpayer by certified mail a written statement showing the amount of tax, if any, so determined, together with interest and penalties thereon. Such determination may be modified or amended based upon information or data subsequently secured by or made available to the Commissioner. If the taxpayer fails to respond to the assessment within 30 calendar days, the tax, penalties, and interest assessed shall become due and payable and collectible as are other unpaid taxes. This does not apply to routine audit adjustments.

E. Subject to the consent of the Board of Review or pursuant to the regulation approved by such Board, the Commissioner shall have the power to compromise any interest or penalty, or both, imposed by Section 193.10 of this ordinance.

193.09 INVESTIGATIVE POWERS OF THE COMMISSIONER; PENALTY FOR DIVULGING CONFIDENTIAL INFORMATION.

A. The Commissioner of Taxation, or an employee of the City designated by the Commissioner, is hereby authorized to examine the books, papers, records and Federal and State income tax returns of any employer or of any taxpayer or person subject to, or whom the Commissioner believes is subject to the provisions of this chapter, for the purpose of verifying the accuracy of any return made, or, if no return was made, to ascertain the tax due under this chapter. Every such employer, supposed employer, taxpayer or supposed taxpayer is hereby directed and required to furnish within ten (10) calendar days following a written request by the Commissioner of Taxation, or his duly authorized agent or employee, the means, facilities and opportunity for making such examinations and investigations as are hereby authorized.

B. The Commissioner of Taxation is hereby authorized to order any person deemed by the Commissioner to have knowledge or information pertinent to the tax

liability of any taxpayer to appear before him and may examine such person, under oath, concerning any income which was or should have been returned for taxation or any transaction tending to affect such income, and for this purpose may compel the production of books, papers, records and Federal and State income tax returns and the attendance of all persons before him, whether as parties or witnesses, whenever he believes such persons have knowledge of such income or information pertinent to such inquiry.

C. The refusal to produce books, papers, records and Federal and State income tax returns, or the refusal to submit to such examination by any employer or person subject or presumed to be subject to the tax or by any officer, agent or employee of a person subject to the tax or required to withhold tax or the failure of any person to comply with the provisions of this section or with an order or subpoena of the Commissioner of Taxation authorized hereby shall be deemed a violation of this chapter, punishable as provided in Section 193.12.

D. Any information gained as a result of any returns, investigations, hearings or verifications required or authorized by this chapter shall be confidential, except for official tax purposes which includes the exchanging of information with other tax authorities, or except in accordance with proper judicial order. Any person, whether employed by the City in the Division of Taxation or elsewhere, or whether or not an employee of the City, divulging such information shall be deemed guilty of a third degree misdemeanor, which is a fine of not more than \$500 and a jail term of not more than sixty (60) days. Each disclosure shall constitute a separate offense. In addition to the above penalty, any employee of the City who violates the provisions hereof relative to the disclosure of confidential information shall be subject to immediate dismissal.

E. Every taxpayer shall maintain and retain for a period of six (6) years after the date a declaration or return is due or withholding taxes paid, all records necessary to exhibit and compute his liability for taxes due or to be withheld under the provisions of this chapter.

193.10 INTEREST AND PENALTIES.

A. All taxes imposed and moneys withheld or required by employers under the provisions of this chapter and remaining unpaid after they have become due shall bear interest, in addition to the amount of the unpaid tax or withholdings, at the rate of one-half percent per month (.5%), or fraction of a month thereof.

B. In addition to interest as provided in subsection (A) hereof, penalties based on the unpaid tax are hereby imposed as follows:

1. For failure to pay taxes due, other than taxes withheld: one and one-half percent per month (1.5%) or fraction of a month thereof.

2. For failure to remit taxes withheld from employees: three percent per month (3.0%) or fraction of a month thereof, whichever is greater.

3. In no event shall the penalty imposed by subparagraph (B)(1) hereof exceed fifty percent (50%) of the unpaid tax.

C. The penalty provided in this section shall not be assessed on an additional tax assessment made by the Commissioner of Taxation when a return has been filed in good faith and the tax paid thereon within the time prescribed by the Commissioner nor, in the absence of fraud shall either penalty or interest be assessed on any additional tax assessment resulting from a Federal audit, providing an amended return is filed and the additional tax is paid within three months after final determination of the Federal tax liability, whichever is later.

D. In addition to all other penalties, a penalty of Twenty-Five Dollars (\$25.00) will be assessed on any taxpayer filing the annual return late, regardless of whether or not any tax is due.

E. Upon recommendation of the Commissioner of Taxation, the Board of Review may abate penalty or interest, or both, or upon an appeal from the refusal of the Commissioner of Taxation to recommend abatement of penalty or interest, the Board of Review may nevertheless abate penalty or interest, or both.

193.11 COLLECTION OF UNPAID TAXES BY CIVIL LITIGATION AND REFUNDS OF OVERPAYMENTS.

A. All taxes imposed by this chapter shall be collectible, together with any interest and penalties thereon, by suit, as other debts of like amount are recoverable. Such suit shall be brought within three (3) years after the tax was due or the return was filed, whichever is later. However, In the case of fraud, omission of 25% or more of income subject to this tax, or failure to file a return, all additional assessments shall be made and all prosecutions to recover Municipal income taxes and penalties and interest thereon shall be brought within six (6) years after the tax was due or the return was filed, whichever is later. In those cases in which the Commissioner of the Internal Revenue and the taxpayer have executed a waiver of the Federal statute of limitations the period within which an additional assessment may be made by the Tax Commissioner shall be extended one year from the time of the final determination of the Federal tax liability.

B. Taxes erroneously paid shall not be refunded unless a claim for refund is made within the time period specified in Ohio R. C. 718.12C. In addition, the following shall apply regarding refunds of tax withheld from non-qualified deferred compensation plans (NDCP):

1. A taxpayer may be eligible for a refund if the taxpayer has suffered a loss from a NDCP. The loss will be considered sustained only in the taxable year in which the taxpayer receives the final distribution of money and property pursuant to the NDCP. Full loss is sustained if no distribution of money and property will be made by the NDCP.

2. A taxpayer who receives income as a result of payments from a NDCP, and that income is less than the amount of income deferred to the NDCP and upon which municipal tax was withheld, then a refund will be issued on the amount representing the difference between the deferred income that was taxed and the income received from the NDCP. If different tax rates applied to the tax years in which deferrals were made by the taxpayer, a weighted average of the different tax rates will be used to compute the refund amount.

3. Refunds shall be allowed only if the loss is attributable to the bankruptcy of the employer who had established the NDCP, or the employee's failure or inability to satisfy all of the employer's terms and conditions necessary to receive the nonqualified compensation.

C. Income tax that has been deposited with the City of Oregon, but should have been deposited with another municipality, is allowable by the City of Oregon as a refund but is subject to the three-year limitation on refunds. Income tax that should have been deposited with the City of Oregon, but was deposited with another municipality, shall be subject to recovery by the City of Oregon. The City of Oregon will allow a non-refundable credit for any amount owed the City of Oregon that is in excess of the amount to be refunded by the other municipality, as long as the tax rate of the other municipality is the same or higher than the City of Oregon's tax rate. If the City of Oregon's tax rate is higher, the tax representing the net difference of the rates is also subject to collection by the City of Oregon.

D. Total tax liability, shown on a proper return, of less than five dollars (\$5.00) shall not be collected or refunded.

193.12 VIOLATIONS -- CRIMINAL PROSECUTIONS.

A. Any person or taxpayer who or which:

1. Fails, neglects or refuses to make any return, information return or declaration required by this chapter; or

2. Makes any false or fraudulent return or knowingly makes any incomplete return; or

3. Fails, neglects or refuses to pay the tax, penalties and/or interest imposed by this chapter; or

4. Fails, neglects or refuses to withhold the tax from his employees or to remit such withholding to the Commissioner of Taxation; or
5. Refuses to permit the Commissioner of Taxation or any duly authorized agent or employee to examine his books, records, papers and Federal and State income tax returns relating to the income or net profits of a taxpayer; or
6. Fails to appear before the Commissioner of Taxation and to produce his books, records, papers or Federal and State income tax returns relating to the income or net profits of a taxpayer upon order or subpoena of the Commissioner of Taxation; or
7. Refuses to disclose to the Commissioner of Taxation any information with respect to the income or net profits of a taxpayer; or
8. Fails to comply with the provisions of this chapter or any order or subpoena of the Commissioner of Taxation authorized hereby; or
9. Gives to an employer false information as to his true name, correct Social Security number, or residence address, or fails to promptly notify an employer of any change in his residence address and the date thereof; or
10. Fails to use ordinary diligence in maintaining proper records of employees' residence addresses, total wages paid and Oregon tax withheld or knowingly gives false or misleading information to the Commissioner of Taxation; or
11. Attempts to do anything whatever to avoid the payment of the whole or any part of the tax, penalties, or interest imposed by this chapter; or,
12. Fails, neglects, or refuses to complete and return to the Commissioner any tax form whose purpose is to determine if a resident must file an Oregon tax return;

Shall be guilty of a misdemeanor of the third degree.

B. Prosecutions for an offense made punishable under this Ordinance shall be commenced within three (3) years after the commission of the offense; provided that in the case of fraud, failure to file a return, or the omission of twenty-five percent (25%) or more of the income or net profits required to be reported, prosecutions may be commenced within six (6) years after the commission of the offense in accordance with O.R.C. 718.12B.

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

193.13 BOARD OF REVIEW.

A. A Board of Review, consisting of the Law Director, the Mayor and an Oregon citizen appointed by the Mayor, is hereby created. The Law Director shall be chairman of the Board of Review and shall serve as secretary. A majority of the members of the Board shall constitute a quorum. The Board shall adopt its own procedural rules and shall keep a record of its transactions. Any hearing by the Board shall be conducted privately since the hearing is not open to the public nor is the hearing subject to the Ohio open meeting law. The provisions of Section 193.09 with reference to the confidential character of information required to be disclosed by this chapter shall apply to such matters as may be heard before the Board on appeal.

B. All rules and regulations and amendments or changes thereto, which are adopted by the Commissioner of Taxation under the authority conferred by this chapter must be approved by the Board of Review before the same become effective. The Board shall hear and pass on appeals from any ruling or decision of the Commissioner, and, at the request of the taxpayer or Commissioner, is empowered to substitute alternate methods of allocation. Whenever the Commissioner issues a decision that is appealable to the Board, he or she must inform the taxpayer of their right to appeal and the manner in which the appeal is to be filed.

C. Any person dissatisfied with any ruling or decision of the Commissioner of Taxation which is made under the authority conferred by this chapter and who has filed the required returns or other documents pertaining to the contested issue may appeal therefrom to the Board of Review within thirty calendar days from the announcement of such ruling or decision by the Commissioner. The appeal shall be in writing and shall state why the decision should be deemed incorrect or unlawful. The Board must schedule a hearing within forty-five (45) calendar days of receiving the appeal unless the taxpayer expressly waives the hearing and chooses instead to let the Board render its decision on the writings submitted by the Commissioner and the taxpayer. If the taxpayer does not waive the hearing, the taxpayer is entitled to appear before the Board and bring with him or her representation of his or her choosing. The Board must issue a written decision within ninety (90) days after the final hearing and send a notice of its decision by ordinary mail to the taxpayer within 15 days after issuing the decision. If the Board fails to comply with the provisions of this section, the taxpayer's appeal will default in favor of the taxpayer. (ORC 718.11 and 733.85, Section 3).

D. Any person dissatisfied with any ruling or decision of the Board of Review may appeal therefrom to a court of competent jurisdiction within thirty (30) days from the announcement of such ruling or decision. For matters relating to tax years beginning on

or after January 1, 2004, any ruling or decision of the Board of Appeal may be appealed to a court of competent jurisdiction or to the State Board of Tax Appeals.

193.14 ALLOCATION OF FUNDS.

A. One-half of one percent (.5%) levied and collected under the provisions of this chapter shall be used, applied and appropriated for the following purposes only:

1. First to the payment of all costs of collecting taxes levied by this chapter and the expenses of administering and enforcing the provisions thereof, including the payment of refunds.
2. To provide funds for the design, construction, acquisition, extension, enlargement, improvement, equipment, financing, operation or maintenance of municipal water distribution transmission, supply, storage, pumping, filtration and purification facilities or waterworks of any description of and for the City and/or the acquisition or procurement of water rights, water lands or interest therein for, or incident to, any or all such purposes; and
3. To provide funds for the design, construction, acquisition, extension, enlargement, improvement, equipment, financing, operation or maintenance of municipal wastewater and/or sewage collection, treatment, discharge, and disposal facilities of any description of and for the City and/or the acquisition or procurement of access or other facilities for such purposes including the acquisition of lands and buildings for such purposes and all such purposes for the construction, operation and maintenance of such sewage collection, treatment, and disposal system.

B. One and three-eighths percent (1-3/8%) levied and collected under the provisions of this chapter shall be used, applied and appropriated for the following purposes only:

1. Thirty percent (30%) of the one and three-eighths percent (1-3/8%) for the purpose doing all things necessary and incident to the operation of the Police and Fire Divisions.
2. Of the balance for capital improvements and general operating expenses within the General Fund.

C. One-fourth of one percent (1/4%) levied and collected under this chapter shall be used, applied and appropriated for the following purposes only:

To provide funds, one-fourth of one percent (1/4%) for the purpose of operation of a Citywide program of refuse pick-up and disposal, for retiring notes and bonds issued for the financing of improvements to the Municipal Court and other structures at the Municipal Complex including payment of interest thereof and for other capital

expenditures, improvements and the retiring of notes and bonds for such improvements, making the payment of interest thereon.

D. One-eighth of one percent (1/8%) levied and collected under this chapter shall be used, applied and appropriated for the following purposes only:

To provide funds, one-eighth of one percent (1/8%) for the purpose of storm drainage improvement including, but not limited to the construction, maintenance and repair of storm sewers, culverts, ditches, and/or the filling in and improvements thereof, and/or the acquisition and procurement of access to the interest therein. This may also include payments of capital expenditures, improvements, the retiring of bonds and notes for such improvements, and the payment of interest thereon.

193.15 CREDIT FOR TAX PAID TO ANOTHER MUNICIPALITY.

A. If a resident of Oregon is subject to and has paid a municipal income tax due to the net profits of a business or due from the receipt of income in another taxing municipality, such taxpayer shall be allowed a credit against the Oregon tax due, but such credit shall not exceed the amount of Oregon tax levied on such income, or from the profits of a business.

B. No credit shall be given for school district income taxes.

193.16 SAVINGS CLAUSE.

If any sentence, clause, section or part of this chapter or any tax against any individual or any of the several groups specified herein, is found to be unconstitutional, illegal or invalid, such unconstitutionality, illegality or invalidity shall affect only such clause, sentence, section or part of this chapter and shall not affect or impair any of the remaining provisions, sentences, clauses, sections or other parts of this chapter. It is hereby declared to be the intention of Council that the provisions of this chapter would have been adopted had such unconstitutional, illegal or invalid sentence, clause, section or part thereof not be included herein.

193.17 COLLECTION OF TAX AFTER TERMINATION OF TAX LEVY.

A. This chapter shall continue effective insofar as the levy of taxes is concerned through December 31, 2006, and insofar as the collection of taxes is levied hereunder and actions or proceedings for collecting any tax so levied or enforcing any provisions of this chapter are concerned, it shall continue effective until all such taxes levied in the aforesaid period are fully paid and any and all suits and prosecutions for the collection of such taxes or for the punishment of violations of the chapter shall have been fully terminated, subject to the limitations contained in Sections 193.11 and 193.12.

B. Annual returns due for all or any part of the last effective year of this chapter shall be due on the date provided in Sections 193.05 and 193.06 as though the same were continuing.

193.18 LANDLORDS/TENANTS.

A. Commencing January 1, 1997, and thereafter, within thirty (30) days after a new tenant occupies rental property of any kind within the City of Oregon, the property owner who rents to tenants of apartments, condominiums, rooms, trailer parks, or any other rental accommodations, shall file with the Commissioner of Taxation a report showing the names, addresses, telephone numbers, if available, and place of employment of each such tenant who occupies an apartment, condominium, room, trailer park, or other accommodations within the corporate limits of the City of Oregon.

B. Commencing January 1, 1997, and thereafter, within thirty (30) days after a tenant vacates an apartment, condominium, rooms, trailer parks, or other rental property located within the City of Oregon, the property owner of such vacated rental property shall file with the Commissioner of Taxation a report showing the date of vacation of such vacating tenant and forwarding address.

193.19 ORDINANCE VS. REGULATIONS

If any wording in the Regulations conflicts with wording in this Ordinance, the wording in the Ordinance will prevail.