

VILLAGE OF RIPLEY, OHIO

ORDINANCE NO. 1129

AN ORDINANCE REQUIRING ALL BUSINESSES AND EMPLOYERS
OPERATING WITHIN THE VILLAGE OF RIPLEY, BROWN COUNTY, OHIO
TO REGISTER WITH THE VILLAGE OF RIPLEY AND
PROVIDE INFORMATION TO THE RIPLEY TAX COMMISSIONER

WHEREAS, by the enactment of Ordinance No. 1129, the Village of Ripley established a municipal income tax, said tax being imposed on all salaries, wages, commissions and other compensation earned by residents of the Village of Ripley and by non-residents of the Village of Ripley for work done or services performed in the Village of Ripley, and on the net profits earned by all businesses within the Village of Ripley; and

WHEREAS, said Ordinance No. 1129 further requires that all employers within the Village of Ripley collect said tax at the source and pay the same to the Village of Ripley; and

WHEREAS, in order to insure that all persons and businesses subject to said tax are properly reporting income and paying the tax imposed by Ordinance No. 1129 it is necessary that businesses and employers within the Village of Ripley register with the Village of Ripley and provide relevant information to the Village of Ripley,

NOW THEREFORE BE IT ORDAINED by the Council of the Village of Ripley, Brown County, Ohio, a majority or more of all members thereof concurring, that:

SECTION 1. Each Business (as that term is defined in Section 170.02(C) of Ordinance No. 1129, as amended) doing business within the Village of Ripley shall register with the Tax Commissioner of the Village of Ripley within ten (10) days of such Business first doing business within the Village of Ripley. Each such Business shall further furnish such information to the Ripley Tax Commissioner as shall be requested by the Tax Commissioner to enable the Tax Commissioner to determine that said Business is properly reporting the income and paying the taxes required of said Ordinance No. 1129.

SECTION 2. Each Employer (as that term is defined in Section 170.02(G) of Ordinance No. 1129, as amended) within the Village of Ripley which employs any person within the Village of Ripley for salary, wages, commissions or other compensation for work done or services performed within the Village of Ripley shall register with the Tax Commissioner of the Village of Ripley within ten (10) days of such Employer first employing a person within the Village of Ripley. Each such Employer shall further furnish such information to the Ripley Tax Commissioner as shall be requested by the Tax Commissioner to enable the Tax Commissioner to determine that said Employer is properly collecting the tax imposed by Ordinance No. 1129 at the source and to identify persons who should be filing a Ripley Income Tax Return and paying the tax imposed by Ordinance No. 1129.


SECTION 3. Each Business which is already doing business within the Village of Ripley and each Employer which is now employing a person within the Village of Ripley shall register with the Tax Commissioner within thirty (30) days after the effective date of this Ordinance.

SECTION 4. Each Business and each Employer required to register with the Tax Commissioner as required by Sections 1, 2 and 3 of this Ordinance shall renew such registration on an annual basis on or before the 31st day of January of each year following the initial registration by such Business or Employer.

SECTION 5. Any person, firm or corporation violating any provision of this Ordinance shall be guilty of a minor misdemeanor.

SECTION 6. This Ordinance shall be effective from and after the earliest date allowed by law.

Passed: 3-27, 2007



Tom Leonard, Mayor

ATTEST:



Lesley Myers, Fiscal Officer/Clerk