

181.03 IMPOSITION OF TAX.

(a) An annual tax for the purposes specified in Section 181.01 shall be imposed on and after April 1, 1969, at the rate of one percent per year upon the following:

- (1) All salaries, wages, commissions and other compensation earned on and after April 1, 1969 by residents.
- (2) All salaries, wages, commissions and other compensation earned on and after April 1, 1969, by nonresidents for work done or service performed or rendered in the Municipality.
- (3)
 - A. On the portion attributable to the Municipality of the net profits earned on and after April 1, 1969, of all resident unincorporated business rendered and business or other activities conducted in the Municipality.
 - B. On the portion of the distributive share of the net profits earned on and after April 1, 1969, of a resident partner or owner of a resident unincorporated business entity not attributable to the Municipality and not levied against such unincorporated business entity.
- (4)
 - A. On the portion attributable to the Municipality of the net profits earned on and after April 1, 1969 of all nonresident unincorporated business, professions or other activities, derived from work done or services performed or rendered and business or other activities conducted in the Municipality, whether or not such unincorporated business entity has an office or place of business in the Municipality.
 - B. On the portion of the distributive share of the net profits earned on and after April 1, 1969, of a resident partner or owner of a nonresident unincorporated business entity not attributable to the Municipality and not levied against such unincorporated business entity.
- (5) On the portion attributable to the Municipality of the net profits earned on and after April 1, 1969 of all corporations derived from work done or services performed or rendered and business or other activities conducted in the Municipality, whether or not such corporations have an office or place of business in the Municipality.

(b) The portion of the net profits attributable to the Municipality of a taxpayer conducting a business, profession or other activity both within and without the boundaries of the Municipality 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.

(c) Exceptions. The tax provided for herein shall not be levied upon minors under eighteen years of age or the military pay or allowance of members of the armed forces of the United States, or upon the net profits of any civic, charitable, religious, fraternal or other organization specified in Ohio R.C. 718.01 to the extent that such net profits are exempt from municipal income taxes under such section.

(Ord. 234-5. Approved by voters 3-25-69; Res. 249-5. Passed 4-7-69.)