

## 181.02 DEFINITIONS.

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

- a) "Association" means a partnership, limited partnership or any other form of unincorporated enterprise owned by two or more persons.
- b) "Board of Review" means the Board created by and constituted as provided in Section 181.13.
- c) "Business" means an enterprise, activity, profession or undertaking of any nature conducted for profit or ordinarily conducted for profit, whether by an individual, copartnership, association, corporation or any other entity.
- d) "Commissioner of Taxation" means the person so designated and appointed by the Mayor and approved by Council, or the person executing the duties of the Commissioner as agent for such parties.
- e) "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.
- f) "Employer" means an individual, co-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 a salary, wage, commission or other compensation basis.
- g) "Fiscal year" means an accounting period of twelve months ending on any day other than December 31.
- h) "Net profits" means the net gain from the operation of a business, profession or enterprise after provision for all ordinary and necessary expense either paid or accrued in accordance with the accounting system used by the taxpayer for Federal income tax purposes and, in the case of an unincorporated entity, without deduction of salaries paid to partners or other owners, or of taxes imposed by this chapter and Federal and other taxes based on income.
- i) "Nonresident" means an individual domiciled outside of the Municipality.
- j) "Nonresident unincorporated business entity" means an unincorporated business entity not having an office or place of business within the Municipality.
- k) "Person" means every natural person, co-partnership, fiduciary, association or corporation. When used in any clause prescribing and imposing a penalty, the term "person" as applied to association, shall mean the partners or members thereof, and as applied to corporation, the officers thereof.
- l) "Resident" means an individual domiciled in the Municipality.
- m) "Resident unincorporated business entity" means an unincorporated business entity having an office or place of business within the Municipality.
- n) "Taxable year" means the calendar year, or the fiscal year ending during such calendar 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 made. Unless approved by the Commissioner of Taxation, the taxable year of an individual shall be a calendar year.
- o) "Taxpayer" means a person, whether an individual, co-partnership, association or any corporation or other entity required hereunder to file a return or pay a tax. The singular shall include the plural, and the masculine shall include the feminine and neuter. (Ord. 234-5. Approved by voters 3-25-69.)
- p) "Wages" means qualifying wages, as defined in Section 3121(a) of the Internal Revenue Code, without regard to any wage limitations, adjusted in accordance with Ohio R.C. 718.03(A). (Ord. 45-11. Passed 9-20-04.)