

TEMPORARY ORDINANCE NO. 13-12

PERMANENT ORDINANCE NO. \_\_\_\_\_

AN ORDINANCE TO AMEND LANCASTER CODIFIED ORDINANCE 181.06 (E) RETURN AND PAYMENT OF TAX, TO REPEAL EXISTING LANCASTER CODIFIED ORDINANCE 181.06(E), AND TO DECLARE AN EMERGENCY

NOW THEREFORE BE IT ORDAINED BY THE COUNCIL OF THE CITY OF LANCASTER, STATE OF OHIO:

SECTION 1. That the City amend the Return and Payment of Tax [181.06 (e)] of the Codified Ordinances of the City of Lancaster, and shall be amended as follows:

**181.06 RETURN AND PAYMENT OF TAX.**

(e) Amended Returns. 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 181.12 and 181.16. Such amended returns shall be on a form obtainable on request from the Administrator. *A taxpayer may not change the method of accounting, apportionment of net profits or elect to file a consolidated return after the original due date of the filing. Changing Filing status (i.e. separate vs. consolidated) is prohibited.* ~~A taxpayer may not change the method of accounting or apportionment of net profits after the due date for filing the original return.~~

Within three (3) months from the final determination of any tax liability affecting the taxpayer's Lancaster tax liability, such taxpayer shall make and file an amended Lancaster return showing income subject to the City of Lancaster, Ohio, 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.

Within thirty (30) days of receiving a tax refund from another municipality or village for which credit has been taken in whole or in part on a taxpayer's Lancaster return, such taxpayer shall make and file an amended Lancaster return and pay any additional tax shown thereon.

SECTION 2. That Lancaster Codified Ordinance 181.06(e) be repealed in its entirety.

SECTION 3. This Ordinance is declared to be an emergency measure necessary for the immediate preservation of the public peace, health and safety of the City, and for the further reason that this Ordinance is required to be immediately effective in order to permit the collection of income tax and provide a clear and concise effective date for the public; wherefore this Ordinance shall be in full force and effect immediately upon its passage and approval by the Mayor.

Passed: \_\_\_\_\_ after \_\_\_\_\_ reading. Vote: Yeas \_\_\_\_\_ Nays \_\_\_\_\_

Approved: \_\_\_\_\_

\_\_\_\_\_  
President of Council

Clerk: \_\_\_\_\_

\_\_\_\_\_  
Mayor

Offered by: \_\_\_\_\_

Second by: \_\_\_\_\_

Requested by Finance Committee

I, Teresa L. Sandy, Clerk of Council do hereby certify that on \_\_\_\_\_, 2012 and \_\_\_\_\_, 20\_\_\_\_\_ the Lancaster Eagle Gazette published the summary of this ordinance in accordance with Ohio Revised Code 731.24.

\_\_\_\_\_  
Clerk of Council