

ORDINANCE NO. 14-22

**AN ORDINANCE AMENDING SECTION 229.99 MUNICIPAL INCOME TAX OF THE CODIFIED ORDINANCES OF THE CITY OF ASHLAND, OHIO.**

**WHEREAS**, upon a review of Section 229.99 of the Codified Ordinances of the City of Ashland, Ohio, the Director of Finance serving as the City's Income Tax Administrator has determined that Section 229.99 of the Codified Ordinances of the City of Ashland needs to be amended to better enforce Chapter 229 and so as not to unduly restrict the appropriate judicial discretion in the sentencing of cases brought under Chapter 229, now therefore,

**BE IT ORDAINED** by the Council of the City of Ashland, State of Ohio, 5 members thereto concurring:

**Section 1.** That Section 229.99 of the Codified Ordinances be amended as follows:

- (a) Whoever fails, neglects or refuses to make any return, questionnaire or declaration required by this chapter, or who refuses to pay the Ashland Municipal income tax, or the penalties and interest thereon imposed by this chapter, or who refuses to permit the Director of Finance and Public Record, or any duly authorized agent, to examine his books, records and papers, or who knowingly make any incomplete, false or fraudulent return or who attempts to do anything whatever to avoid the payment of the whole or any part of the Ashland Municipal income tax, shall be fined not ~~less than one hundred dollars (\$100.00)~~ ~~nor~~ more than five hundred dollars (\$500.00) or imprisoned not ~~less than two days~~ but not more than sixty days, or both. ~~on a first offense. Upon any subsequent offense, the offender shall be imprisoned for a period of not more than sixty days. In addition, the Court shall impose a fine of not less than one hundred dollars (\$100.00) but not more than five hundred dollars (\$500.00).~~ The failure of any employer or taxpayer to receive or procure a return, questionnaire or declaration form shall not excuse him from making a return, questionnaire or declaration or from paying the tax.
- (b) Whoever violates Section 229.08 shall be fined not more than five hundred dollars (\$500.00) or imprisoned no more than six months, or both. In addition to the above penalty, any employee of the City who violates this section shall be immediately dismissed from the service of the City.

**Section 2.** That this amendment shall take effect and be in force from and after its passage and upon approval by this Council and pursuant to Section 12 of the Charter of the City of Ashland, Ohio.

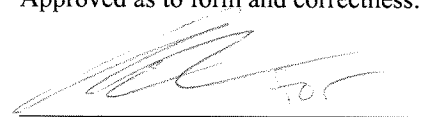
Passed: 15 February, 2022

  
Steve Workman, President of Council

Attest:   
Teresa Santino Clerk of Council

Approved   
Matt Miller, Mayor

Approved as to form and correctness:

  
Richard P. Wolfe II – Law Director