

IN THE COUNCIL OF THE VILLAGE OF NEW CONCORD, OHIO

**ODINANCE NO. I-5-05-1**

AN ORDINANCE TO AMEND ORDINANCE NO. I-2-02-1 TO AMEND VILLAGE INCOME TAX RULES AND REGULATIONS IN ORDER TO COMPLY WITH CHANGES TO THE OHIO REVISED CODE AND DECLARING AN EMERGENCY.

WHEREAS, because of changes to the Ohio Revised Code the Village Income Tax ordinance needs to be amended; and

WHEREAS, the immediate adoption of this ordinance is in the interest of the health, safety and welfare of the Village.

NOW, THEREFORE, be it ordained by the Council of the Village of New Concord, Ohio that:

Section 1. The following amendments shall be made to and become a part of Ordinance No. I-2-02-1:

**Section 4. Exemptions – Sources of Income not Taxed**

“Add” L. “Cafeteria Plan wages withheld under IRS Section 125 that are not included in the definition of medicare wages.”

**Section 8. Declarations, Estimated Tax Payments**

“Replace” B with the following: “On or before the 15<sup>th</sup> day of the fourth month of the year following that for which such declaration or amended declaration was filed, an annual return shall be filed and any balance which may be due New Concord shall be paid therewith in accordance with the provisions of Section 6.”

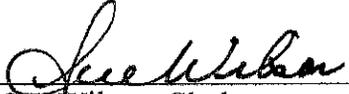
Section 2. For the reasons stated in the preamble, the ordinance shall be an emergency measure and take effect at the earliest period allowed by law.

PASSED: May 9, 2005

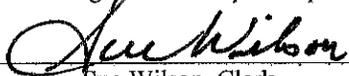
  
Al Chaffee, President of Council

APPROVED: May 9, 2005

  
R. Gregory Adams, Mayor

ATTEST:   
Sue Wilson, Clerk

I hereby certify that the above legislation was posted per Ordinance No. L-1-84-1.

  
Sue Wilson, Clerk