

Ordinance No. 1200

Passed 12-5, 2000
YEAR

I, Debra Cartledge, do hereby certify that the foregoing Ordinance is a true and correct copy of the original Ordinance on file with the Village of Pemberville.

Debra Cartledge, Fiscal Officer

**ORDINANCE AMENDING ORDINANCE NUMBER 630
CONCERNING VILLAGE INCOME TAX**

BE IT ORDAINED BY THE COUNCIL OF THE VILLAGE OF PEMBERVILLE, COUNTY OF WOOD, STATE OF OHIO:

SECTION 1: That Ordinance Number 630, Section 3, is hereby amended and adopted by adding subsection (f) as follows:

(f) Notwithstanding the foregoing sections (a) thru (e) above, on and after January 1, 2001, compensation paid to an individual for personal services performed within the Municipal Corporation, if the individual does not reside in the Village of Pemberville, performs personal services in the Village on twelve or fewer calendar days in a calendar year, and, if the individual is an employee, the principal place of business of the individual's employer is located outside of the Village of Pemberville, shall be exempt. This exception shall not apply to professional entertainers or professional athletes or promoters of professional entertainment or sports events or their employees.

SECTION 2: That Section 6 of Ordinance Number 630 is hereby amended and adopted by adding subsection (d) as follows:

(d) Beginning January 1, 2001, the Village of Pemberville does not require any non resident employer, agent of such an employer, or other payer that is not situated in the Village of Pemberville to deduct and withhold taxes from the taxable income of an individual unless the total amount of tax required to be deducted and withheld for the Village of Pemberville on account of all of the employer's employees or all of the other payer's payees exceeds \$150.00 for a calendar year beginning on or after that date. Further, that if the total amount of tax required to be deducted and withheld on account of all of the non-resident employer's employees or all of the other payer's payees exceeds \$150.00 for a calendar year beginning on or after January 1, 2001, the Village of Pemberville hereby requires the employer, agent, or other payer to deduct and withhold taxes in each ensuing year even if the amount required to be deducted and withheld in each of those ensuing years is \$150.00 or less, except as otherwise provided by State law.

SECTION 3: This ordinance shall take effect at the earliest time permitted by law.

Passed: 12-5-00

Justava Oberhouse
Mayor

Attest: Russ A. Phlips
Village Clerk

MICHAEL J. MARSH
VILLAGE LEGAL COUNSEL

First Reading 11 27 00

Second Reading 12 5 00

Third Reading X

No. 1200 passed by the Council of the Village of Pemberville on the 5th day of Dec, 2000, and printed by me on Dec 6, 2000 in the conspicuous places in the Village of Pemberville as authorized by Ordinance No. 630 and remained posted for 30 days.