

AN ORDINANCE AMENDING SECTION 9 OF ORDINANCE NO. 559
COMMONLY KNOWN AS THE INCOME TAX ORDINANCE OF
THE VILLAGE OF MT. ORAB, BROWN COUNTY, OHIO

BE IT ORDAINED by the Council of the Village of Mt. Orab, Brown County, Ohio, a majority or more of all members thereof concurring as follows:

SECTION 1. That Section 9 of Ordinance No. 559 of the Ordinances of the Village of Mt. Orab, Ohio be amended as hereinafter set forth:

SECTION 9. INVESTIGATIVE POWERS OF THE TAX COMMISSIONER -
PENALTY FOR DIVULGING CONFIDENTIAL INFORMATION.

(A.) EXAMINATION OF TAXPAYERS RECORDS.

The Tax Commissioner, or any of his authorized agents, is hereby authorized to examine the books, papers, records, and federal income tax returns of any employer, or taxpayer, or any person subject to, or whom the Tax Commissioner believes subject to, the provisions of this Ordinance, for the purpose of verifying the accuracy of any withholdings due under this Ordinance. Every such employer, supposed employer, taxpayer, or supposed taxpayer, is hereby directed and required to furnish, upon written request of the Tax Commissioner, or his duly authorized agent or employees, the means, facilities, and opportunity for making such examinations and investigations as are hereby authorized.

(B.) APPEARANCE ORDERS TO TAXPAYERS.

The Tax Commissioner is hereby authorized to order any person, presumed to have knowledge of the facts, to appear at the office of the Tax Commissioner and to examine such person, under oath, concerning any income which was or should have been returned for taxation, or withheld, or any transaction tending to affect such income, and for this purpose may compel the production of books, papers, records, and federal income tax returns, and the attendance of all persons before him, whether as parties or witnesses, whenever he believes such persons have knowledge of such income or information pertinent to such inquiry.

(1) SUBPOENA POWER OF TAX COMMISSIONER.

IN ORDER TO CARRY OUT THE PROVISIONS OF THIS ORDINANCE,
THE TAX COMMISSIONER SHALL HAVE THE POWER TO ISSUE SUBPOENAS TO
COMPEL THE ATTENDANCE OF WITNESSES AND TO COMPEL THE PRODUCTION OF
DOCUMENTS AT ANY HEARING OR EXAMINATION PERMITTED UNDER THIS
ORDINANCE.

(A) THE TAX COMMISSIONER IS AUTHORIZED TO UTILIZE THE SERVICES OF THE MT. ORAB POLICE DEPARTMENT FOR THE SERVICE OF ANY SUBPOENAS, NOTICES AND ORDERS OF THE TAX COMMISSIONER.

(B) THE TAX COMMISSIONER MAY, IN HIS DISCRETION AND IN LIEU OF THE MT. ORAB POLICE DEPARTMENT, APPOINT ONE OR MORE SPECIAL PROCESS SERVERS FOR THE SERVICE OF SUBPOENAS, NOTICES OR ORDERS IF HE DEEMS THAT SUCH WOULD BETTER PRESERVE CONFIDENTIALITY, AVOID CONFLICTS OF INTEREST OR IF SUCH WOULD BE IN THE BEST INTERESTS OF THE MUNICIPALITY OR ANY INDIVIDUAL TAXPAYER.

(C.) RESULT OF REFUSAL TO SUBMIT INFORMATION.

The refusal to produce books, papers, records, and federal income tax returns, or the refusal to submit to such examination by any employer or person subject to, or presumed to be subject, to the tax or by any officer, agent, or employee of a person subject to the tax or required to withhold tax, or the failure of any person to comply with the provisions of this section or with an order or subpoena of the Tax Commissioner authorized hereby shall be deemed a violation of this Ordinance punishable as provided in Section 12 hereof. PROSECUTION OF VIOLATIONS OF THIS ORDINANCE MAY BE INSTITUTED BY THE TAX COMMISSIONER IN ANY COURT HAVING JURISDICTION THEREOF WHICH SHALL INCLUDE THE MT. ORAB MAYOR'S COURT AND THE BROWN COUNTY COURT.

(D.) RETENTION OF RECORDS BY TAXPAYER.

Every taxpayer shall retain all records necessary to compute his tax liability for a period of five (5) years from the date his return is filed or the taxes required to be withheld are paid.

(E.) CONFIDENTIAL NATURE OF INFORMATION.

Any information gained as a result of any returns, investigations, hearings or verifications required or authorized by this Ordinance shall be confidential, and no disclosure thereof shall be made except to municipal, county, state or federal taxing agencies, or except for official purposes as the Village Solicitor shall determine, or except in accordance with proper judicial order. Any person divulging such information in violation of this section shall be guilty of a misdemeanor in the third degree and shall be fined not more than Five Hundred (\$500.00) Dollars and imprisoned not more than sixty (60) days, or both for each offense. Each disclosure shall constitute a separate offense. In addition to the above penalty, any employee of the Municipality who violates the provisions of this section relative to the disclosure of confidential information shall be guilty of an offense punishable by immediate dismissal.

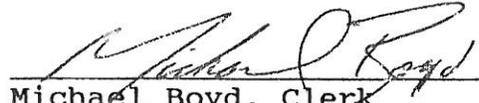
SECTION 2. This ordinance shall be in full force and effect from and after the earliest date allowed by law.

PASSED: September 7, 1993



Shirley Swearingen, Mayor

ATTEST:



Michael Boyd, Clerk