

ORDINANCE NO. C-13-82

AN ORDINANCE TO AMEND CHAPTER 191 OF THE CODE OF ORDINANCES ENTITLED "INCOME TAX" TO ALLOW FOR AN 18% INTEREST RATE ON UNPAID TAXES

BE IT ORDAINED BY THE COUNCIL OF THE CITY OF GROVE CITY, STATE OF OHIO, THAT

SECTION 1. Section 191.13 of the Code of Ordinances entitled Interest and Penalties which reads:

(a) All taxes imposed by this chapter and remaining unpaid after they become due shall bear interest, in addition to the amount of the unpaid tax, at the rate of six percent per year, and the taxpayers upon whom the taxes are imposed by this chapter shall be liable, in addition thereto, to a penalty of ten percent of the amount of the unpaid tax.

IS HEREBY AMENDED TO READ:

(a) All taxes imposed by this chapter and remaining unpaid after they become due shall bear interest, in addition to the amount of the unpaid tax, at the rate of 18% per year, and the taxpayers upon whom the taxes are imposed by this chapter shall be liable, in addition thereto, to a penalty of ten percent of the amount of the unpaid tax.

SECTION 2. Section 191.13(c) of the Code of Ordinances entitled Interest and Penalties which reads:

(c) All taxes deducted by an employer or required to be deducted and withheld by an employer and remaining unpaid after they become due pursuant to Section 191.07 (a) paragraphs (1), (2), and (3), shall bear interest on the amount of such unpaid taxes at the rate of six percent per annum and in addition, a penalty of ten percent to the amount of the unpaid taxes.

IS HEREBY AMENDED TO READ:

(c) All taxes deducted by an employer or required to be deducted and withheld by an employer and remaining unpaid after they become due pursuant to Section 191.07 (a) paragraphs (1), (2), and (3), shall bear interest on the amount of such unpaid taxes at the rate of 18% per annum and in addition, a penalty of ten percent to the amount of the unpaid taxes.

SECTION 3. This ordinance shall take effect at the earliest opportunity allowed by law.


Jack E. Weygandt, President of Council

Submitted: 2/15/82