

ORDINANCE NO. O-2012-12

**AN ORDINANCE TO REVISE AND AMEND SECTIONS 181.02(t) OF THE
VILLAGE OF WINDHAM INCOME TAX CODE TO CHANGE THE
DEFINITION OF TAXABLE INCOME AND TO ADD FILING
REQUIREMENTS**

WHEREAS, the Village of Windham Tax Administrator has identified the need to revise and amend sections of the Income Tax Code for the purpose of adding to the definition of taxable income; and

WHEREAS, the Finance Committee of the Village of Windham has reviewed the proposed changes and has recommended to this Council that the revisions should be enacted; and

WHEREAS, upon consideration of the recommended changes the Council of the Village of Windham has determined that the Income Tax Code of the Village should be amended.

NOW, THEREFORE, BE IT ORDAINED, by the Council of the Village of Windham, State of Ohio, the majority of the members thereto concurring that:

SECTION 1. Section 181.02(t) of the Village of Windham Income Tax Code as set forth on the attached Exhibit "A" is hereby enacted effective June 1, 2012. It is the intention of this Council that the italics as is set forth on Exhibit "A" are to demonstrate the added text only, and that upon codification the text of Exhibit "A" shall contain no italics.

SECTION 2: It is hereby found and determined that all formal actions of this Council concerning and relating to the passage of this Ordinance were accepted in an open meeting of this Council, and that deliberations of this Council and any of its committees that resulted in such formal actions were in meeting open to the public, in compliance with Section 121.22 of the Ohio Revised Code.

First Reading: February 28, 2012

Second Reading: March 27, 2012

Third Reading: April 26, 2012

PASSED IN COUNCIL this 26th day of April, 2012.

Vote of Council: Ayes: Mr. Garrett, Mr. Snyder, Ms. Blewitt, Mrs. Prem

Nays: Mrs. Barrett, Mrs. Miranda

Effective Date: May 26, 2012.

ATTEST:

APPROVED:

Lloyd Billman, Fiscal Officer

Robert Donham, Mayor

I hereby certify that the above Ordinance was duly published by public posting at predesignated posting places.

Lloyd Billman, Fiscal Officer

APPROVED AS TO FORM:

Thomas Reitz, Solicitor

Exhibit "A"

181.02(t) "Taxable Income" means wages, salaries and other compensation, including vacation benefits, paid by an employer or employers before any deduction and/or the net profits from the operation of a business, profession or other enterprise or activity adjusted in accordance with the provisions of this Chapter. *In addition, Taxable Income shall also include net gambling winnings, lottery winnings or other proceeds from games of chance which are equal to or exceed \$50,000.00. Gambling winnings, lottery winnings or other proceeds from games of chance which are equal to or in excess of the limit set forth herein are taxable, regardless of the source of the winnings. (italics indicates new text)*