



(b) The exemption from tax provided in this section shall not be allowed for admissions to the following activities, which activities shall be deemed taxable: wrestling matches, prize fights or boxing, sparring or other pugilistic matches or exhibitions, admission to any athletic game or exhibition, the proceeds of which inure wholly or partly to the benefit of any high school, academy, preparatory or other school apart from the Canton City School District or Board of Education, or wholly or partly to the benefit of any college or university.

Section 3. Subsection (e) Section 187.04 EXEMPTIONS, of the Codified Ordinances is amended to read as follows and current Subsection (e) is re-lettered as (f):

(e) The exemption from the tax provided by this section shall not be allowed in case of admissions to any event the proceeds of which inure wholly or partly to the benefit of any promoter for profit.

(f) Immediately after the event for which an exemption from admission tax has been allowed, the treasurer of the institution, society or organization for whose benefit such event was held shall file an itemized statement with the Treasurer setting forth the amount of money actually received by such treasurer together with the expenses of promoting and conducting such event. Such statement shall be used as a basis of subsequent requests for exemption from admissions tax for the benefit of such institution, society or organization, and if such statement shows a disproportionate expenditure for promoting and conducting of such event, in relation to the profits, if any, no such exemption shall thereafter be allowed to such institution, society or organization.

Section 4. Section 187.05, of the Codified Ordinances is amended to read as follows and current Section 187.05 COLLECTIONS PROCEDURE is re-numbered as 187.06:

Section 187.05 PRICE TO BE MARKED ON TICKET

The price, inclusive of any federal and city tax, at which every admission ticket or card is sold shall be conspicuously and indelibly printed, stamped or written on the face or back of that part of the ticket which is to be taken up by the management of the theater, opera, or other place of amusement, together with the name of the vendor if sold other than at a ticket office of the place of amusement.

Section 5. Section 187.07, of the Codified Ordinances is amended to read as follows:

Section 187.07 FORM AND CONTENT OF RETURN

The admissions tax return shall be filed by the person receiving and/or collecting payment of any admissions charge with the City Treasurer on a form prescribed by or acceptable to the City Treasurer, setting forth:

(a) The aggregate amounts of all admissions paid by persons seeking admission to any place for the end of the monthly period in which the tax is collected and received.

Section 6. Sections 187.06 AMENDED RETURNS, 187.07 PAYMENT OF TAX ON FILING OF RETURN, 187.08 CERTIFICATE OF REGISTRATION, 187.09 CERTIFICATE OF REGISTRATION FOR TEMPORARY OR TRANSITORY AMUSEMENT are re-numbered as 187.08, 187.09, 187.10, and 187.11.

Section 7. Section 187.12, of the Codified Ordinances is amended to read as follows:

Section 187.12 AUTHORITY TO REQUIRE BOND

The Treasurer may require any person who is required by this chapter to either collect and remit or to pay the tax hereby imposed to file with the Treasurer a bond or cash deposit, subject to the approval of the City Law Director and the approval of the City Treasurer, and in such amount as the Treasurer may fix, conditioned for the collection and payment of any such taxes due or which may become due from such person. Such bond or cash deposit when approved by the Treasurer shall be deposited in the Treasurer's office. In lieu of such bond or cash deposit, securities approved by the Treasurer may be deposited with the Treasurer and shall be kept as security for the payment of such tax, interest or penalty, or both. The Treasurer may sell any securities so deposited at public or private sale without notice to the depositor thereof, if it becomes necessary to do so in order to recover the amount of such tax, interest or penalty, or both, due or unpaid. Upon any such sale of securities, the surplus, if any, above such amounts so due and unpaid shall be returned to the depositor of the securities.

Section 8. Section 187.13, of the Codified Ordinances is amended to read as follows:

Section 187.13 AUTHORITY TO PROMULGATE RULES AND REGULATIONS

(a) The City Treasurer is hereby authorized to promulgate administrative rules and regulations for the purpose of interpreting and enforcement of the provisions of this chapter. The written rules and regulations authorized by this section shall be in an appropriate form designated by the Treasurer and shall be signed and dated by the Treasurer. Any rules and regulations as authorized by this section shall be published in the same manner as ordinances or resolutions of Council. The Treasurer shall file with the Clerk of Council all rules and regulations and the Clerk of Council shall maintain a record of all rules and regulations filed in the Clerk's office as well as any amendments to and repeal of rules and regulations which have been previously filed. The Treasurer may amend or repeal any written rules and regulations promulgated under this section and Council may amend or repeal by ordinance, any rule or regulation promulgated by the Treasurer under this section.

(b) In the event that provisions of any rule or regulation promulgated by the Treasurer under the provisions of this section conflict with any ordinances of the City, the provisions of the City Ordinances shall prevail.

Section 9. Sections 187.10 RECEIPT AND RECORDS OF TAX, AND 187.11 ENFORCEMENT OF COLLECTION are re-numbered as 187.14 and 187.15.

Section 10. Sections 187.13 INTEREST ON UNPAID TAX, 187.14 PENALTIES ON UNPAID TAX, 187.15 ADDITIONAL PENALTIES are re-numbered as 187.16, 187.17 and 187.18.

Section 11. Renumbered Section 187.17 is amended to read as follows:

Section 187.17 PENALTIES ON UNPAID TAX

In addition to interest as provided in Section 187.16 of this chapter, penalties are hereby imposed on all admissions tax remaining unpaid from the date that the tax became due until paid as follows:

- (a) For failure to pay admissions tax due: one and one-half percent (1.5%) of such outstanding tax per month or fraction thereof that the tax remains outstanding;
- (b) For failure to file monthly tax returns or other reports under

this chapter by the due date or for failure to file an annual report when required by the Treasurer, twenty-five dollars (\$25.00) for each such return or report not timely filed; and

- (c) For failure to remit admissions tax collected or required to be collected, ten percent (10%) per month or fraction thereof that the unremitted tax remains outstanding.
- (d) In accordance with the rules and regulations established pursuant to Section 187.13 of this chapter, the Treasurer may impose such other interest and penalty assessment as the Treasurer deems necessary for the administration and enforcement of the provisions of this chapter.

Section 12. Renumbered Section 187.18 is amended to read as follows:

Section 187.18      ADDITIONAL PENALTIES

In addition to any other penalty imposed by this chapter, the following penalties shall be imposed:

- (a) In a taxpayer files what purports to be a report required by this chapter that does not contain information upon which the substantial correctness of the report may be judged or contains information that on its face indicates that the report is substantially incorrect, and the filing of the report in that manner is due to a position that is frivolous or a desire that is apparent from the report to delay or impede the administration of the tax levied by this chapter, a penalty of five hundred dollars (\$500.00) shall be imposed.
- (b) If a taxpayer makes a fraudulent attempt to evade the reporting or payment of the tax required to be shown on any report or return required under this chapter, a penalty of one thousand dollars (\$1,000.00) or one hundred percent (100%) of the tax required to be shown on the report, whichever is greater, shall be imposed.
- (c) If a taxpayer makes a false or fraudulent claim for a refund under this chapter, a penalty of one thousand dollars (\$1,000.00) or one hundred percent (100%) of the claim, whichever is greater, shall be imposed.
- (d) In accordance with the rules and regulations established

pursuant to Section 187.13 of this chapter, the Auditor may impose such other interest and penalty assessment as the Auditor deems necessary for the administration and enforcement of the provisions of this chapter.

Section 13. Section 187.19, of the Codified Ordinances, is amended to read as follows:

Section 187.19 EXCEPTIONS TO PENALTIES

Interest and penalties shall not be assessed on an additional tax assessment made by the Treasurer when an admissions tax return has been filed in good faith and the tax due thereon has been remitted or paid within the time prescribed by Section 187.08 provided that, the additional tax assessment is remitted or paid within the time prescribed by the Treasurer. Failure to remit or pay the additional tax assessment within the time prescribed by the Treasurer shall result in interest and penalty assessments on the additional tax assessment remaining unpaid.

Section 14. Chapter 187 Admissions Tax, of the Codified Ordinances is amended by the addition of Sections 187.20, 187.21, and 187.22 to read as follows:

Section 187.20 ABATEMENT OF INTEREST AND PENALTIES

The Treasurer may abate penalty, interest, or both, for reasonable cause shown.

Upon recommendation of the Treasurer, the Board of Review may abate penalty, interest or both. Or, upon a written appeal by the taxpayer upon the refusal of the Treasurer to recommend abatement of penalty, interest, or both, the Board may nevertheless abate penalty or interest, or both, for reasonable cause shown.

Section 187.21 BOARD TO APPROVE REGULATIONS AND HEAR APPEALS; RIGHT OF APPEAL

(a) All rules and regulations and amendments or changes thereto, which are adopted by the Treasurer under the authority conferred by this chapter, must be approved by the Board of Review before the same become effective. The Board of Review shall hear and pass on appeals from any administrative ruling issued by the Treasurer. In accordance with procedures established by the Board of Review,

any person dissatisfied with any administrative ruling issued by the Treasurer that is made under the authority conferred by this chapter may appeal therefrom to the Board of Review within sixty (60) days from the issuance of such ruling. The Board of Review shall, upon hearing, have jurisdiction to affirm, reverse or modify any such administrative ruling, or any part thereof. Such appeal shall be deemed filed when postmarked by the United States Postal Service or the date of receipt recorded by authorized delivery service as defined in Section 5703.056 of the Ohio Revised Code. Appeals otherwise delivered to the Treasurer during normal business hours shall be deemed filed on the date received.

(b) All hearings shall be conducted privately, to protect the taxpayer's confidentiality, unless the taxpayer requests the hearing to be open to the public. Hearings requested by a taxpayer before the Board of Review are not meetings of a public body subject to Ohio R.C. Section 121.22, and its records are not public records available for inspection under Section 149.43 of the Ohio Revised Code.

(c) Appeals from a final determination of the Board of Review may be taken by the taxpayer or the Treasurer to a court of common pleas as otherwise provided by law. An appeal filed with a court of common pleas is governed by the Rules of Civil Procedure and other rules of practice and procedure applicable to civil actions.

#### Section 187.22 Confidential Nature of Information; Disclosure of Returns, Return Information and Reports

(a) Any information gained as a result of returns, investigations, hearings or verifications required or authorized by this chapter shall be confidential and no person shall disclose such information except in accordance with a proper judicial order or in connection with the performance of that person's official duties or the official business of the City as authorized by this chapter.

(b) The Treasurer may furnish copies of returns filed under this chapter to the Internal Revenue Service and to the State Tax Treasurer.

Section 15. Sections 187.16 VIOLATIONS; PENALTY, 187.17 LIMITATION OF PROSECUTION, AND 187.18 SALE OF PLACE OF BUSINESS are re-numbered as 187.23, 187.24 and 187.25.

Section 16. Chapter 187 Admissions Tax, of the Codified Ordinances is amended by the addition of Section 187.26 to read as follows:

Section 187.26 CLAIMS FOR CREDIT OR REFUND OF TAX PAID

a) When, pursuant to this chapter, a person charged with collecting the tax levied under this chapter has remitted or paid such collected tax to the Treasurer, and if such person refunds to a consumer the admission upon which the tax levied under this chapter has been paid, such person may request a refund or credit of the amount of admissions tax so refunded. If a person charged with collecting the tax levied under this chapter has erroneously remitted or paid to the Treasurer an amount in excess of the admissions tax due based on the total admissions reported during a monthly reporting period, such person may request a refund or credit of the amount of admissions tax erroneously remitted or paid.

(b) No refund or credit for the tax refunded or overpayment of tax shall be made unless such claim for refund or credit is made in writing and filed with the Treasurer within three (3) years from the date on which such refund was made, or in the case of overpayment, within three (3) years from the date on which such payment was made or the return was due, whichever is later, on a form prescribed by and obtainable upon request from the Treasurer. Upon the filing of an application for refund or credit, the Treasurer shall determine the amount of refund or credit to which the applicant may be entitled and may require any such information and documentation as he or she deems necessary in making that determination.

(c) No interest shall be paid on any tax refunded or any credit for an over-payment.

(d) In the event any person who is entitled to a refund or credit is indebted to the City for any tax or fee administered by the Treasurer that is paid to the City, or any charge, penalty or interest arising from such a tax or fee, the amount refundable shall first be applied in satisfaction of that debt. If the amount refundable is less than the amount of the debt, it may be applied in partial satisfaction of the debt. If the amount refundable is greater than the amount of the debt, the amount remaining after satisfaction of the debt shall be credited as provided in this section. If the person has more than one (1) such debt, any debt pursuant to this Chapter dealing with personal liability for admissions tax owed shall be satisfied first.

Section 17. Chapter 187 Admissions Tax, of the Codified Ordinances is amended by the addition of Sections 187.27, 187.28, 187.29, 187.30, 187.31, 187.32, and 187.33 to read as follows:



Section 187.27 UNPAID TAXES RECOVERABLE AS OTHER DEBTS

All taxes imposed by this chapter shall be collectible, together with any interest and penalties thereon, as other debts of like amount are recoverable, including, but not limited to, collection by suit. Any suit shall be brought within three (3) years after the admissions tax was due or the return was filed, whichever is later. Except in the case of fraud, substantial understatement and/or omission of twenty- five percent (25%) or more of admissions tax required to be reported, or of failure to file a return, no additional assessment shall be made after three (3) years has elapsed from the time the admissions tax was due or the tax return was filed, whichever is later.

Section 187.28 AUTHORITY TO DETERMINE AMOUNT OF TAX DUE

If a person whose duty it is to collect and remit or pay the tax imposed by this chapter shall neglect or refuse to file any return required by this chapter, or having tendered a return shall neglect or refuse to remit or pay the amount of tax imposed by this chapter as shown by such return, the Treasurer shall make an estimated assessment of the probable amount of the tax payable or to be remitted by such person to which shall be added a penalty of ten percent (10%) of the amount assessed. The Treasurer shall promptly thereafter give or send by regular U.S. mail notice of such estimated assessment and penalty to the person against whom the same shall have been made.

Section 187.29 WHEN TAXES BY ASSESSMENT ARE DUE AND PAYABLE

All taxes, interest and penalties resulting from any assessment made by the Treasurer shall be due and payable fifteen (15) days after notice thereof is given or sent by regular U.S. mail to the person against whom such assessment shall have been made.

Section 187.30 INVESTIGATIONS

The Treasurer, or any authorized agent, representative or employee, is hereby authorized to examine the books, papers, records and other information of any person subject to, or whom the Treasurer believes is subject to, the provisions of this chapter, for the purpose of verifying the accuracy of any return made, or, if no return was made, to ascertain whether or to what extent the tax is due under this chapter. Every person is hereby directed and

required to furnish within fifteen (15) days written request by the Treasurer, or his or her duly authorized agent, representative, or employee, the means, facilities and opportunities for making such examinations and investigations as are hereby authorized.

#### Section 187.31 AUTHORITY TO COMPEL PRODUCTION OF RECORDS

The Treasurer is hereby authorized to order any person presumed to have knowledge of the facts to appear before him or her and may examine such person, under oath, concerning any tax which was or should have been reported for admissions tax purposes or any transaction tending to affect such tax, and for this purpose may compel the production of books, papers, records and other information and the attendance of all persons before him or her, whether as parties or witnesses, whenever he or she believes such persons have knowledge pertinent to any inquiry of any admissions paid or admissions tax charged, collected or received or required to have been charged, collected or received.

#### Section 187.32 REFUSAL TO PRODUCE RECORDS

The refusal to produce books, papers, records and other information, or the refusal to submit to the examination authorized by Section 187.31 by any person charged with the duty of charging, collecting and remitting the tax or presumed to be charged with the duty of charging, collecting and remitting the tax, or by any officer, agent or employee of a person charged with such duty, or the failure of any person to comply with the provisions of Section 187.31 or with an order or subpoena of the Treasurer authorized hereby, shall be deemed a violation of this chapter punishable in accordance with Section 187.23.

#### Section 187.33 TAXPAYER REQUIRED TO RETAIN RECORDS

Every person responsible for collecting and remitting the admissions tax imposed under this chapter shall retain all records necessary to compute the admissions tax liability for a period of six (6) years from the date the admissions tax return is filed or the admissions tax is paid, whichever is later.

Section 18. Section 187.19 DECLARATION OF LEGISLATIVE INTENT is re-numbered as 187.99.

Section 19. The Clerk of Council is authorized to correct any typographical errors discovered herein during or after the pendency or passage of this ordinance. The Clerk of Council is further authorized, in conjunction with the Law Department and the Majority Leader, to correct any ministerial or de minimis errors that do not substantially alter the intended results or numerical total sums of this ordinance, during or after the pendency or passage of this ordinance. Corrected copies are to be sent to all official recipients.

Section 20. All ordinances or parts of ordinances in conflict with this ordinance are repealed. All ordinances or parts of ordinances not in conflict with this ordinance and not repealed remain in effect. Any provision invalidated by a court of law shall not be enforced, remaining provisions found to be valid shall be enforced.

Section 21. This Ordinance is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, health or safety of the citizens of the city of Canton: the emergency being the necessity to avoid unnecessary delay in the foregoing amendments and the imminent remittance of municipal income taxes. It is essential for the effective operation of the City Income Tax Department and Treasurer's Office and the efficient administration of the income tax and the City's finances in general. Provided it receives the affirmative vote of two-thirds of the elected and/or appointed members to Council, it shall take effect and be in force immediately upon its passage and approval by the Mayor; otherwise, it shall take effect and be in force from and after the earliest period allowed by law.

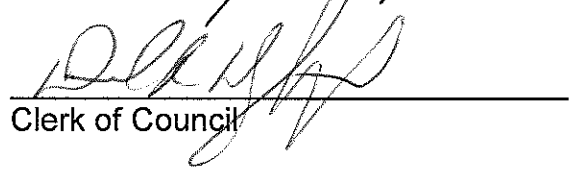
PASSED: *Sept 25, 2017*



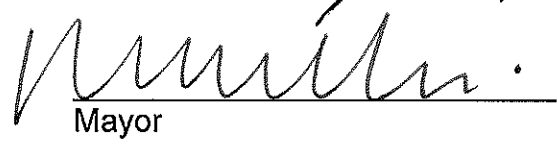
\_\_\_\_\_  
President of Council

ATTEST: *Sept 25, 2017*

APPROVED: *Sept 25, 2017*



\_\_\_\_\_  
Clerk of Council



\_\_\_\_\_  
Mayor