RESOLUTION NO. 29 , 2012

A RESOLUTION ALLOWING A TAX AMNESTY PROGRAM FOR TAXPAYERS

WHEREAS, Chapter 44 of the Code of Ordinances outlines the City of Montgomery's requirements for filing and payment of income taxes to the City; and

WHEREAS, the Tax Commissioner has recommended to the City Council that the City offer its taxpayers a general tax amnesty program to be available for a limited period of time from October 1, 2012 to November 30, 2012; and

WHEREAS, taxpayers who participate in the Tax Amnesty Program will save penalties and interest associated with any delinquent taxes reported and paid during the Amnesty period and may avoid criminal charges being filed if they participate in the Tax Amnesty Program; and

WHEREAS, it is Council's desire to establish this limited Amnesty Program to update tax collectors within the City.

NOW THEREFORE, BE IT RESOLVED by the Council of the City of Montgomery, Hamilton County, Ohio, that:

SECTION 1. There is hereby established a Tax Amnesty Program for a limited time from October 1, 2012 to November 30, 2012. All persons and businesses that owe taxes, regardless of the year, that were due and owing as of April 17, 2012, may complete an Application for Amnesty and submit all tax documents and payment in full before November 30, 2012 to participate in the Amnesty Program.

SECTION 2. The Tax Commissioner is authorized to forgive all penalties and one-half of the interest associated with unreported and/or underreported taxes during

the Amnesty period. Further, those persons and businesses that submit a completed Tax Amnesty Application, submit all appropriate tax documents and make any and all payments of taxes and other obligations consistent with this Resolution, in full at the time of submission may be granted Amnesty from prosecution by the City and further penalty for all delinquencies satisfied.

SECTION 3. This Amnesty Program shall not apply to those taxpayers who have previously filed tax returns with the City of Montgomery but have not paid the taxes owed. The Amnesty Program shall only apply to unreported or underreported periods.

SECTION 4. This Resolution shall be in full force and effect from and after its passage.

PASSED: September 5, 2012

ATTEST: Susan J. Hamm
Susan J. Hamm, Clerk of Council

Ken Suer
Ken Suer, Mayor

APPROVED AS TO FORM:

Terrence M. Donnellon, Law Director