

CHAPTER 161
Income Tax

161.18 CREDIT FOR TAX PAID TO ANOTHER MUNICIPALITY.

(a) ~~Every individual taxpayer who resides in the City, but who received net profits, salaries, wages, commissions, distributions from associations, or other compensation for work done or services performed or rendered outside the City, if it is made to appear that he has paid a municipal income tax or excise tax based on income, or such net profits, salaries, wages, commissions, distributions from associations, or other compensation in another municipality, shall be allowed a credit of eighty-three and one-third percent (83-1/3%) of the amount so paid by him or in his behalf in such other municipality to the extent of the tax assessed by this chapter, by reason of such net profits, salaries, wages, commissions or other compensation earned in such other municipality where such tax is paid. In no instance shall the allowable credit for tax paid another municipality exceed the amount of tax imposed by this chapter. Prior to any alteration of this section, Council shall, at least sixty days prior to any revision, conduct a minimum of three public hearings on any proposed amendment.~~ **When the taxable income of a resident of Gahanna is subject to a municipal income tax in another municipality on the same income taxable under this ordinance, the resident shall be allowed a credit of the amount of income tax paid on the taxable income to the other municipality. The credit shall initially be calculated by multiplying the taxable income earned in, or attributable to, the municipality of employment or business activity by the lower of the tax rate of the municipality or the City of Gahanna. For purposes of this section, taxable income shall include the distributive share of net profits of a resident partner or owner or an unincorporated business entity.**

(b) ~~Commencing with the 1983 fiscal year for the City, and continuing thereafter until otherwise determined by Council, the tax proceeds collected under the provisions of subsection (a) hereof, as those proceeds are certified by the Finance Director, shall be exclusively reserved or expended for and upon capital improvement or maintenance projects within the City as specifically approved and authorized by Council and which directly benefit the general public. Council shall budget and appropriate each fiscal year from the tax proceeds collected herein a minimum of one hundred thousand dollars (\$100,000) for street repair and maintenance, fifty thousand dollars (\$50,000) for police capital equipment and twenty thousand dollars (\$20,000) for stormwater system improvement and maintenance provided that the Finance Director can reasonably and fairly estimate tax proceeds to be collected during the fiscal year at no less than two hundred fifty thousand dollars (\$250,000). The credit shall be equal to eighty-three and one-third percent (83-1/3%) of the amount so calculated. The credit of eighty-three and one-third percent (83-1/3%) shall be effective with respect to taxable income earned and/or received on and after January 1, 1989.~~

(c) ~~Commencing with the 1984 fiscal year for the City, and continuing thereafter until otherwise determined by Council, the tax proceeds collected under the provisions of subsection (a) hereof, as those proceeds are certified~~ **verified** ~~by the Finance Director, shall be exclusively reserved or expended for capital improvements and equipment in the following categories:~~

- (1) Safety;
- (2) Streets; and
- (3) Stormwater Maintenance.

(d) **Council shall conduct a minimum of three public hearings at least sixty days prior to any amendment of this section.**