

§ 97.40 ADOPTION BY REFERENCE, OF R.C. §§ 718.80 THROUGH 718.95.

The provisions of R.C. §§ 718.80 through 718.96, enacted by the General Assembly in 2017, are incorporated by reference into this Chapter 97 of the Village of Navarre Municipal Regulations, effective from and after January 1, 2018.  
(Ord. 15-2017, passed 11-20-17)

§ 97.99 VIOLATIONS; PENALTY.

(A) Except as provided in division (B) of this section, whoever violates §§ 97.32, 97.31(A), or 97.22(A) by failing to remit municipal income taxes deducted and withheld from an employee, is guilty of a misdemeanor of the first degree and is subject to a fine of not more than \$1,000 or imprisonment for a term of up to six months, or both. In addition, the violation is punishable by dismissal from office or discharge from employment, or both.

(B) Any person who discloses information received from the Internal Revenue Service in violation of Internal Revenue Code, §§ 7213(a), 7213A, or 7431 is guilty of a violation of R.C. § 718.99(B), and may be liable for punishment as provided therein. In addition, the violation is punishable by dismissal from office or discharge from employment, or both.

(C) Each instance of access or disclosure in violation of § 97.31(A) constitutes a separate offense.

(D) Whoever violates any provision of this chapter for which violation no penalty is otherwise provided, is guilty of a misdemeanor of the first degree on a first offense; and is subject to a fine of not more than \$1,000 or imprisonment for a term of up to six months. By way of an illustrative enumeration, violations of this chapter include but are not limited to the following acts, conduct, and/or omissions:

(1) Fail, neglect or refuse to make any return or declaration required by this chapter;

(2) Knowingly make any incomplete return;

(3) Willfully fail, neglect, or refuse to pay the tax, penalties, and interest, or any combination thereof, imposed by this chapter;

(4) Cause to not be remitted the municipal income tax withheld from qualifying wages of employees to the village as required by § 97.22(A);

(5) Neglect or refuse to withhold or remit municipal income tax from employees;

(6) Refuse to permit the tax administrator or any duly authorized agent or employee to examine his or her books, records, papers, federal and state income tax returns, or any documentation relating to the income or net profits of a taxpayer;