

ARTICLE XV  
CREDIT FOR TAX PAID TO ANOTHER MUNICIPALITY

A. Taxation by another Municipality

Where a resident of the City of Brook Park is subject to a municipal income tax in another municipality he shall not pay a total income tax on the same income greater than the tax imposed at the higher rate.

B. Basis for Credit

Every individual taxpayer who resides in the City of Brook Park who receives net profits salaries, wages, commissions or other personal service compensation for work done or services rendered outside the City of Brook Park, if it be made to appear that he has paid a municipal income tax on the same income taxable under this ordinance to another municipality shall be allowed a credit against the tax imposed by this ordinance of the amount so paid by him or in his behalf to such other municipality. The credit shall not exceed the tax assessed by this ordinance on such income earned in such other municipality or municipalities where such tax is paid.

C. Refund

A claim for a refund or credit under this section shall be made in such manner as the Director of the Department of Taxation may by regulation provide.

1. No credit will be given unless the taxpayer claims such on his final return or other form prescribed by the Director of the Department of Taxation, and presents such evidence of the payment of a similar tax to another municipality as the Director of the Department of Taxation may require.
2. A statement satisfactory to the Director of the Department of Taxation from the taxing authority of the municipality to which the taxes are paid that a Brook Park resident or his employer is paying the tax shall be considered as fulfilling the requirement of this Article.