

CHAPTER 1719  
Credit for Tax Paid to Another Municipality

- 1719.01 Taxation by another municipality.  
1719.02 Basis for credit.  
1719.03 Refund.

CROSS REFERENCES

Income taxable - see TAX. 1705.01(d)  
Refunds of overpayments - see TAX. 1717.02, 1717.03

1719.01 TAXATION BY ANOTHER MUNICIPALITY.

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

(Ord. 4708-1974. Passed 12-3-74.)

1719.02 BASIS FOR CREDIT.

Every individual taxpayer who resides in the City who receives net profits, salaries, wages, commissions or other personal service compensation, for work done or services rendered outside of the City, if it be made to appear that he has paid a municipal income tax on the same income taxable under this Title to another municipality, shall be allowed a credit against the tax imposed by this Title 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 Title on such income earned in such other municipality or municipalities where such tax is paid.

(Ord. 4708-1974. Passed 12-3-74.)

1719.03 REFUND.

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

(Ord. 4708-1974. Passed 12-3-74; Ord. 7905-1993. Passed 1-4-94.)