

169.02 COLLECTION AT SOURCE.

(a) In accordance with Rules and Regulations prescribed by the Administrator, each employer within or doing business within the City of Bedford shall deduct, at the time of the payment of salary, wages, commissions or other Taxable Income, the tax of two and one-quarter percent (2¼%) per annum of the salary, wages, commissions or other Taxable Income that constitute "qualifying wages," as defined herein due by the said employer to said employee and shall, on or before the 20th day of each month, make a return and payment to the Administrator in the amount of such deduction.

(Ord. 7683-05. Passed 2-7-05.)

(b) Said returns shall be on a form or forms prescribed or acceptable to the Administrator and shall be subject to the Rules and Regulations prescribed therefore by the Administrator. Such employer shall be liable for the payment of the tax required to be deducted and withheld, whether or not such taxes have, in fact, been withheld. (Ord. 7464-02. Passed 5-6-02.)

(c) Such employer in collecting said tax shall be deemed to hold the same, until payment is made by such employer to the City of Bedford as a Trustee for the benefit of the City of Bedford, and any such tax collected by such employer from his Employees, shall, until the same is paid to the City of Bedford be deemed a trust fund in the hands of such employer. The dissolution, termination, or bankruptcy of a corporation, limited liability company, or business trust shall not discharge a person's, as defined in Section 161.15, individual liability for a prior failure of the corporation, limited liability company, or business trust to file and pay the tax due. Person, as defined in Section 161.15, shall be personally liable for the tax he/she failed to return or pay as well as any related interest and penalties.

(Ord. 8004-07. Passed 12-17-07.)

(d) No person shall be required to withhold the tax on wages or other Taxable Income paid domestic servants employed by him exclusively in or about such person's residence, even though such residence is in the City of Bedford but such employee shall be subject to all of the requirements of this Title.

(e) Effective from January 1, 2001, the Administrator shall not require any nonresident employer, agent of such employer, or Other Payer (as defined in division (g) of this Section) that is not situated in the City of Bedford to deduct and withhold taxes from the Taxable Income of an individual unless the total amount of tax required to be deducted and withheld for the City of Bedford on account of all of the employer's employees or all of the Other Payer's payees exceeds one hundred fifty dollars (\$150.00) for a calendar year beginning on or after that date.

If the total amount of tax required to be deducted and withheld on account of all of the nonresident employer's employees or all of the Other Payer's payees exceeds one hundred fifty dollars (\$150.00) for a calendar year beginning on or after January 1, 2001, the City of Bedford may require by rule and regulation of the Administrator the employer, agent or Other Payer to deduct and withhold taxes in each ensuing year even if the amount required to be deducted and withheld in each of those ensuing years is one hundred fifty dollars (\$150.00) or less, except as otherwise provided in division (f) of this Section.

(f) If a nonresident employer, agent of such an employer, or Other Payer that is not situated in the City of Bedford is required to deduct and withhold taxes for an ensuing year under division (e) of this Section, and the total amount of tax required to be deducted and withheld under that division in each of three consecutive ensuing years is one hundred fifty dollars (\$150.00) or less, the Administrator shall not require the employer, agent or Other Payer to deduct and withhold taxes in any year following the last of those consecutive years unless the amount required to be deducted and withheld in any such following year exceeds one hundred fifty dollars (\$150.00).

(g) As used in and for purposes of this Section, "Other Payer" means any person that pays an individual any item included in the Taxable Income of the individual, other than the individual's employer or that employer's agent.

(Ord. 7464-02. Passed 5-6-02.)