

By: Jed W. Morison

An Ordinance to amend Section 880.10 of the Business Regulation and Taxation Code to clarify the right of the City Auditor to use authorized agents to perform investigative functions of the Auditor's office.

BE IT ORDAINED BY THE COUNCIL OF THE CITY OF BEXLEY, OHIO:

Section 1. That Section 880.10 of the Business Regulation and Taxation Code is hereby amended as follows:

**880.10 INVESTIGATIVE POWERS OF THE AUDITOR.**

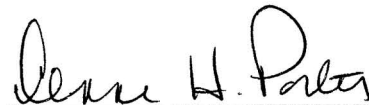
The City Auditor, or any authorized employee **OR AGENT**, is hereby authorized to examine the books, papers, records and Federal Income Tax Returns of any employer or of any taxpayer or person subject to, or who the City Auditor believes is subject to, the provisions of this chapter, for the purpose of verifying the accuracy of any return made or, if no return was made, to ascertain the tax due under this chapter. Every such employer, supposed employer, taxpayer or supposed taxpayer is hereby directed and required to furnish, upon written request by the City Auditor, or ~~his~~ **ANY** duly authorized agent or employee, the means, facilities and opportunity for making such examinations and investigations as are hereby authorized.

The City Auditor is hereby authorized to order any person presumed to have knowledge of the facts to appear before ~~him~~ **THE CITY AUDITOR, OR AN AUTHORIZED EMPLOYEE OR AGENT**, and may examine such person, under oath, concerning any income which was or would have been returned for taxation or any transaction tending to affect such income, and for this purpose may compel the production of books, papers, records and Federal Income Tax Returns and the attendance of all persons ~~before him~~, whether as parties or witnesses, whenever ~~he~~ **THE CITY AUDITOR** believes such persons have knowledge of such income or information pertinent to such inquiry.

Section 2. That Section 880.10 as presently in effect is hereby repealed.

Section 3. That this Ordinance shall take effect and be in force from and after the earliest period allowed by law.

Passed: 7-24, 2001

  
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President of Council

Attest: Richard A. Levin  
Clerk of Council

Approved: 7/24, 2001

David H. Madison  
David H. Madison, Mayor

6/26/01 First reading  
7/10/01 Second reading  
7/24/01 Third reading. Passed