

181.06 COLLECTION AT SOURCE.

(a) Each employer within or doing business within the Municipality who employs one or more persons on a salary, wage, commission or other compensation basis shall deduct at the time of the payment of such salary, wage, commission or other compensation, the tax of one percent of the gross salaries, wages, commissions or other compensation due by the employer to the employee and shall, on or before the last day of the month following the close of each calendar quarter, make a return and pay to the Commissioner of Taxation the amount of taxes so deducted. Such return shall be on a form or forms prescribed by or acceptable to the Commissioner and shall be subject to the rules and regulations prescribed therefor by him.

(b) Such employer in collecting such tax shall be deemed to hold the same, until payment is made by such employer to the Municipality as a trustee for the benefit of the Municipality and any such tax collected by such employer from his employees shall, until the same is paid to the Municipality be deemed a trust fund in the hands of such employer.

(c) However, no person shall be required to withhold the tax on the wages or other compensation paid domestic servants employed exclusively in or about such person's residence. (Ord. 234-5. Approved by voters 3-25-69.)