



Village of South Lebanon  
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## MEMORANDUM

**To:** Mayor and Council

**CC:** Bruce McGary, Village Solicitor

**From:** Sharon Louallen, Fiscal Officer  
Molly Hine, Tax Commissioner

**Date:** October 13, 2015

**Subject:** Tax Ordinance Changes

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The following are items that are changes from our existing ordinance per HSB5. The changes are minimal, as our existing ordinance already abides by many of the new mandates.

- Section 1.03 Definitions - #14D – Gambling will now be taxable under the new ordinance.
- Section 1.09 Return and Payment of Tax – Section G, #1C – No amount is to be due if amount is \$10.00 or less. Old ordinance amount \$5.00. This does not exempt having to file.
- Section 1.096 Refunds – Section A, #A1 - Overpayments of \$10.00 or less will not be refunded. Old ordinance amount was \$5.00