

RESOLUTION No. 221

Adopted by The Sacramento City Council on date of

July 9, 1943

WHEREAS, the Current Federal Tax Payment Act of 1943 provides for the collection of income taxes at the source by employers; and

WHEREAS, municipal employees are subject to the tax and municipalities are made withholding agents and required to withhold such tax and to return and pay over the proceeds thereof to the Federal Government; and

WHEREAS, the withholding applies to all wages paid on or after July 1, 1943, except wages paid during the calendar year 1943 with respect to a payroll period beginning before July 1, 1943; and

WHEREAS, deductions, at the option of the employer, may be computed on the wages paid at any payroll period, or upon the basis of wage bracket withholding tables set forth in Section 1622 (c) (1) of the Act;

NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE CITY OF SACRAMENTO:

That, beginning with the first payroll period commencing after July 1, 1943, and on every payroll thereafter, the City Controller is hereby authorized and directed to deduct and withhold from the wages or salary paid to each officer or employee of the city the amount required by the said Current Tax Payment Act of 1943 based on the wage bracket withholding tables provided for in Section 1622 (c) (1) of said Act.

BE IT FURTHER RESOLVED that the City Controller at the time of making up the payroll or immediately thereafter, shall transfer the moneys deducted therefrom under the provisions of this resolution to the City Treasurer for deposit in a separate account in the MERCHANTS NATIONAL BANK designated "Income Tax Account, held for the benefit of the Commissioner of Internal Revenue." The moneys accumulated from such withholdings shall be paid by the City Treasurer to the United States Collector of Internal Revenue for the District in which this city is located on or before the last day of the month following the close of each quarter of the calendar year, or where the withholding is more than \$100 a month, within ten days after the close of each calendar month.

BE IT FURTHER RESOLVED that on or before January 31 of each year subsequent to 1943, or when the last payment of wages is made, if employment is terminated before the close of the calendar year, the City Controller shall furnish to each employee with respect

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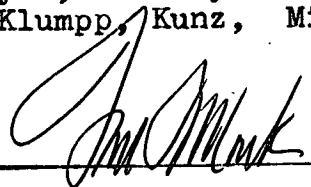
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to his employment during the calendar year, a written statement showing the wages paid to him for the period covered and the amount of the tax withheld and paid in respect to such wages. A duplicate of such statement shall be made and filed in accordance with regulations prescribed by the Commissioner of Internal Revenue. The City Controller shall keep such records and make such reports to the Commissioner of Internal Revenue of wages paid and the tax collected and paid with respect thereto as the Commissioner may require and prescribe under the provisions of said Act.

BE IT FURTHER RESOLVED that the taxes to be withheld and collected under this resolution shall not apply to any taxable year commencing after the date of cessation of hostilities in the present war and the account established for the receiving of the tax funds hereunder shall be closed with the last payment to the Federal Government of the funds withheld.

Adopted by the City Council on date of July 9, 1943 by the following vote:
AYES: Councilmen Anderson, Arnold, Harry, Klumpp, Kunz, Mitchell, Monk, Nielsen and Scolan.

CITY CLERK



MAYOR

2

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