

## Exhibit A

### 181.02 PURPOSE; IMPOSITION OF TAX.

To provide funds for the purposes as shown in Section 181.13, there be and hereby is levied a tax at the rate of one and nine-tenths percent (1.9/10%) upon the following:

- (a) ~~(1) On all income, qualifying wages, commissions, net rentals and other compensation earned and/or received during the effective period of this chapter by resident individuals of the City of Oberlin. For further clarification "income" includes, but is not limited to, lottery, gambling winnings, sports winnings, and games of chance in a combined amount per year of one million dollars (\$1,000,000.00) or more. In no circumstance shall deductions be allowed against lottery, gambling and sports winnings, and games of chance. However, deductions shall be allowed against gambling and sports winnings if the taxpayer is considered a professional gambler for federal income tax purposes.~~
- (2) EFFECTIVE JANUARY 1, 2010, THE CITY OF OBERLIN INCOME TAX SHALL NOT BE LEVIED ON STOCK OPTIONS EXERCISED ON OR AFTER JANUARY 1, 2010.**
- (b) On all income, qualifying wages, commissions, net rentals and other compensation earned and/or received during the effective period of this chapter by nonresident individuals for work done or services performed in the City of Oberlin, **WITH THE EXCEPTION THAT, EFFECTIVE JANUARY 1, 2010, THE CITY OF OBERLIN INCOME TAX SHALL NOT BE LEVIED ON STOCK OPTIONS EXERCISED ON OR AFTER JANUARY 1, 2010.** Income earned and/or received as holiday, sick, and/or vacation pay is taxable to the City of Oberlin. Separation pay, termination pay, reduction-in-force pay, and other compensation paid as a result of an employee leaving the service of an employer shall be allocable only to the City of Oberlin. However, the City of Oberlin shall not tax the compensation of an individual if all of the following apply:
- (1) The individual does not reside in the City of Oberlin.
  - (2) The compensation is paid for personal services performed by the individual in the City of Oberlin on twelve or fewer days during the calendar year. A day is a full day or any fractional part of a day.
  - (3) In the case of an individual who is an employee, the principal place of business of the individual's employer is located outside the City of Oberlin and the individual pays tax on compensation described in subsection (b) hereof to the City, if any, in which the employer's principal place of business is located, and no portion of that tax is refunded to the individual.
  - (4) The individual is not a professional entertainer or professional athlete; the promoter of a professional entertainment or sports event, or an employee of such a promoter, all as may be reasonably defined by the City of Oberlin.