191.10 SECOND MUNICIPALITY IMPOSING TAX AFTER TIME PERIOD ALLOWED FOR REFUND.

(A) Income tax that has been deposited with the City of Sheffield Lake, but should have been deposited with another municipality, is allowable by the City of Sheffield Lake as a refund but is subject to the three-year limitation on refunds.

(B) Income tax that was deposited with another municipality but should have been deposited with the City of Sheffield Lake is subject to recovery by the City of Sheffield Lake. If the City of Sheffield Lake's tax on that income is imposed after the time period allowed for a refund of the tax or withholding paid to the other municipality, the City of Sheffield Lake shall allow a nonrefundable credit against the tax or withholding the City of Sheffield Lake claims is due with respect to such income or wages, equal to the tax or withholding paid to the first municipality with respect to such income or wages.

(C) If the City of Sheffield Lake's tax rate is less than the tax rate in the other municipality, then the nomefundable credit shall be calculated using the City of Sheffield Lake's tax rate. However, if the City of Sheffield Lake's tax rate is greater than the tax rate in the other municipality, the tax due in excess of the nonrefundable credit is to be paid to the City of Sheffield Lake, along with any penalty and interest that accrued during the period of nonpayment.

(D) Nothing in this section permits any credit carryforward.

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