

191.01 PURPOSE.

To provide funds for the purpose of general municipal operations, maintenance, new equipment, extension and enlargement of municipal services and facilities and capital improvements of the City, including the payment of debt service charges on note and bond issues for such purposes, there shall be, and is hereby levied a tax on salaries, wages, commissions and other compensation, and on net profits as hereinafter provided. (Ord. 90-91. Passed 6-17-91.)