

ORDINANCE NO. 1-1980

AN ORDINANCE OF THE TOWNSHIP OF WASHINGTON, ARMSTRONG COUNTY, PENNSYLVANIA, UNDER THE AUTHORITY OF THE ACT OF ASSEMBLY APPROVED DECEMBER 31, 1965, ACT NO. 511, KNOWN AS "THE LOCAL TAX ENABLING ACT", ITS SUPPLEMENTS AND AMENDMENTS, IMPOSING AN ANNUAL TAX FOR GENERAL REVENUE PURPOSES IN AMOUNT OF TEN DOLLARS (\$10.00) UPON THE PRIVILEGE OF ENGAGING IN AN OCCUPATION WITHIN THE TOWNSHIP OF WASHINGTON, ARMSTRONG COUNTY, PENNSYLVANIA, TO BE PAID BY ANY INDIVIDUAL EXERCISING SUCH PRIVILEGE; PROVIDING FOR ITS COLLECTION; REQUIRING THE FILING OF RETURNS, IMPOSING ON EMPLOYERS THE DUTY OF COLLECTING SAID TAX FROM EVERY INDIVIDUAL IN THEIR EMPLOY SUBJECT TO SAID TAX AND REMITTING AND PAYING OVER THE SAME TO THE TAX RECEIVER; CONFERRING AND IMPOSING POWERS AND DUTIES OF ADMINISTRATION IN THE BOARD OF SUPERVISORS OF SAID TOWNSHIP; AND IMPOSING PENALTIES FOR VIOLATION THEREOF.

BE IT ORDAINED AND ENACTED by the BOARD OF SUPERVISORS OF THE TOWNSHIP OF WASHINGTON, Armstrong County, Pennsylvania, by virtue of the authority granted by the Act of Assembly No. 511 approved December 31, 1965, known as "The Local Tax Enabling Act", and its supplements and amendments, and it is hereby ordained and enacted as follows:

SECTION 1. TITLE

This Ordinance, and any supplements and amendments thereto, shall be known and may be cited as the "Occupation Privilege Tax Ordinance."

SECTION 2. DEFINITIONS

The following words and phrases, when used in this Ordinance, shall have the meanings ascribed to them in this Section, except where the context or language clearly indicates or requires a different meaning:

- (a) "Individual" shall mean any person, male or female, engaged in any occupation, trade or profession within the corporate limits of the Township of Washington, Armstrong County, Pennsylvania, excluding any such person whose total income from all sources is less than ~~One~~ Thousand Dollars (\$1,000.00) per annum.

(b) "Occupation" shall mean any trade, profession, business or undertaking of any type, kind or character, including services, domestic or other, carried on or performed within the corporate limits of the Township of Washington, Armstrong County, Pennsylvania, for which compensation is charged or received whether by means of salary, wages, commissions or fees for services rendered.

(c) "Employer" shall mean an individual, partnership, association, corporation, governmental body, agency or other entity employing one or more persons on a salary, wage, commission or other compensation basis, including a self-employed person.

(d) "Tax" shall mean the Occupation Privilege Tax in the amount of Ten Dollars (\$10.00) levied by this Ordinance.

(e) "Tax Receiver" shall mean the person designated by the Township of Washington, Armstrong County, Pennsylvania, for the collection of occupation privilege taxes imposed by this Ordinance.

(f) "Board" shall mean the Board of Supervisors of the Township of Washington, Armstrong County, Pennsylvania.

(g) "Fiscal Year" shall mean the twelve (12) month period beginning January 1 and ending December 31, inclusive, of each calendar year.

(h) "Township of Washington" shall mean the Township of Washington, Armstrong County, Pennsylvania, and the area within its corporate limits.

(i) "He, His or Him" shall mean and indicate singular and plural number as well as male, female and neuter gender.

(j) "Political Subdivision" shall mean cities of the second class, cities of the second class A, cities of the third class, boroughs, towns, townships of the first class, townships of the second class,

school districts of the second class, school districts of the third class, school districts of the fourth class and independent school districts.

SECTION 3. LEVY

For general revenue purposes, the Township of Washington, Armstrong County, Pennsylvania, hereby levies annually a tax upon the privilege of engaging in an occupation within the Township of Washington during each fiscal year. Each individual who exercises such privilege annually shall pay tax in amount of Ten Dollars (\$10.00) in accordance with the provisions of this Ordinance. The tax is in addition to all other taxes of any kind or nature levied by the Township of Washington aforesaid.

SECTION 4. SELF-EMPLOYED INDIVIDUALS

All self-employed individuals who perform services of any type or kind or engage in any occupation within the Township of Washington during any fiscal year shall be required to comply with this Ordinance and shall pay the tax to the Tax Receiver on or before the 15th day of April of such fiscal year, or as soon thereafter as he first performs such services or engages in such occupation during that year within the Township of Washington.

SECTION 5. DUTY OF EMPLOYERS

Each employer within the Township of Washington as well as each employer outside the Township of Washington but engaging in business within the Township of Washington, is hereby charged with the duty of collecting the said tax of Ten Dollars (\$10.00) per year from each of his employees who is engaged in an occupation and is an individual as herein defined, for the

benefit of said employer or in the service of said employer within the Township of Washington during the fiscal year 1981 or any fiscal year thereafter. Such employer shall make a return and payment of said tax to the Tax Receiver, and each such employer is hereby authorized to deduct said tax from each such employee, whether such employee is paid by salary, wages, commission, and whether or not part or all of such services are performed within the Township of Washington.

SECTION 6. RETURNS

Each fiscal year every employer shall prepare and file a return showing a computation of the tax on forms to be supplied to him by the Tax Receiver of the Township of Washington. If the employer fails to file said return and pay said tax, whether or not he makes collection thereof from the salary, wages or commissions paid by him to said employee, the employer shall be responsible for the payment of the tax in full as though the tax had originally been levied against him.

SECTION 7. DATES FOR DETERMINING TAX LIABILITY AND PAYMENT.

(a) As to all taxpayers employed by an employer on or before the 31st day of March of each fiscal year, said employer shall deduct the tax from the compensation payable to each of the taxpayers, file a return on a form prescribed by Board and pay to the Tax Receiver the full amount of all such taxes on or before the 30th day of April of each fiscal year. Thereafter, as to all taxpayers for whom no prior deduction has been made, who are employed for any time by the said employer during any of the three month periods ending on the 30th day of June, the 30th day of September, or on

the 31st day of December of each fiscal year, such employer shall deduct the tax from the compensation payable to each of the tax payers, file a return on the form prescribed by Board and pay to the Tax Receiver the full amount of all such taxes on or before the 31st day of July, the 31st day of October and the 31st day of January next following, respectively.

(b) Any employer who discontinues business or ceases operations before the 31st day of December of any fiscal year shall, within thirty (30) days after discontinuing business or ceasing operations, file the return hereinabove required and pay the tax to the Tax Receiver.

SECTION 8. INDIVIDUALS ENGAGED IN MORE THAN ONE OCCUPATION

(a) Each individual who shall have more than one occupation within the Township of Washington shall be subject to the payment of this tax levied only on the privilege of engaging in his principal occupation within said Township, and his principal employer shall deduct this tax from his compensation and deliver to him evidence of such deduction on a form to be furnished by Board, which form shall be evidence of deduction having been made. When presented to any other employer, said form shall be authority for said employer not to deduct this tax from said employee's compensation, and not to pay over the same to the Tax Receiver. However, said employer shall nevertheless include said employee on his return, to be filed in accordance herewith, by setting forth thereon the employee's name, address and the name and account number of the employer who issued the evidence of deduction aforesaid.

(b) In the event that an individual is engaged in more than one occupation, or an occupation which requires his working during any fiscal

year in more than one political subdivision imposing an occupational privilege tax during that year under the provisions of the above-mentioned Act of Assembly, the priority of claim to collect such occupation privilege tax during that year shall be in the following order: First, the political subdivision in which an individual maintains his principal office or is principally employed; Second, the political subdivision in which the individual resides and works, if such tax is levied by that political subdivision; Third, the political subdivision in which an individual is employed and which imposes the tax nearest in miles to the individual's home. The place of employment shall be determined as of the day the individual first becomes subject during each fiscal year to such tax.

(c) It is the intent of this Ordinance that no individual shall pay more than Ten Dollars (\$10.00) in any calendar year as an occupational privilege tax, irrespective of the number of political subdivisions within which such individual may be employed within any given calendar year.

SECTION 9. EMPLOYERS AND SELF-EMPLOYED INDIVIDUALS RESIDING BEYOND THE CORPORATE LIMITS OF THE TOWNSHIP OF WASHINGTON

All employers and self-employed individuals residing or having their place of business outside of the Township of Washington, but who perform services of any type or kind, or engage in any occupation or profession within the Township of Washington, do by virtue thereof agree to be bound by and subject themselves to the provisions, penalties and regulations promulgated under this Ordinance with the same force and effect as though they were residents of the Township of Washington. Further, any individual engaged in an occupation within the Township of Washington and an employee of

a non-resident employer may, for the purpose of this Ordinance, be considered a self-employed person, and in the event his tax is not paid, the Township shall have the option of proceeding against either the employer or employee for the collection of this tax as hereinafter provided.

SECTION 10. ADMINISTRATION OF TAX

(a) It shall be the duty of the Tax Receiver to accept and receive payments of this tax and to keep a record thereof showing the amount received by him from each employer or self-employed person together with the date the tax was received.

(b) The Board of Supervisors of the Township of Washington is hereby charged with the administration and enforcement of this Ordinance and is hereby charged and empowered to prescribe, adopt, promulgate rules and regulations relating to any matter pertaining to the administration and enforcement of the Ordinance including provisions for the examination of the payroll records of any employer subject to this Ordinance; the examination and correction of any return made in compliance with this Ordinance and any payment alleged or found to be incorrect, or as to which overpayment is claimed or found to have occurred. Any person aggrieved by any decision of the Board shall have the right to appeal to the Court of Common Pleas of Armstrong County as in other cases provided.

(c) The Tax Receiver is hereby authorized to examine the books and payroll records of any employer in order to verify the accuracy of any return made by an employer, or, if no return was made, to ascertain the tax due. Each employer is hereby directed and required to give the Tax Receiver the means, facilities and opportunity for such examination.

(d) Any information gained by the Tax Officer or any other official or agent of the Borough as a result of any return, investigation, hearing or verification required or authorized by this ordinance shall be confidential, except for official purposes, and except in accordance with proper judicial

order and or as otherwise provided by law. Any disclosure of any information, contrary to the provisions of this section shall constitute a violation of this ordinance.

SECTION 11. SUITS FOR COLLECTION

(a) In the event that any tax under this Ordinance remains due or unpaid thirty (30) days after the due dates above set forth, the Tax Receiver may sue for the recovery of any such tax due or unpaid under this Ordinance together with interest and penalty.

(b) If for any reason the tax is not paid when due, interest at the rate of six per cent (6%) on the amount of said tax shall be calculated beginning with the due date of said tax and a penalty of five per cent (5%) shall be added to the flat rate of said tax for non-payment thereof: Where suit is brought for the recovery of this tax, the individual liable therefor shall, in addition, be responsible and liable for the costs of collection and the interest and penalties herein imposed.

SECTION 12. FINE AND PENALTY

Whoever makes any false or untrue statement on any return required by this Ordinance, or who refuses inspection of his books, records or accounts in his custody and control setting forth the number of employees subject to this tax who are in his employment, or, whoever fails or refuses to file any return required by this Ordinance, shall, upon conviction before the District Magistrate, be sentenced to pay a fine of not more than One Hundred Dollars (\$100.00) for each offense and in default of payment of said fine be imprisoned in the County Jail for a period not exceeding thirty (30) days for each offense. It is further provided that any action to enforce the fine and penalty herein provided may be instituted against any officer of any corporate employer or against any person in charge of any place of business of any employer.

SECTION 13. VALIDITY

The provisions of this Ordinance are severable and if any of its provisions shall be held invalid or unconstitutional, the decision of the Court shall not affect or invalidate any of the remaining provisions. It is hereby declared to be the legislative intent that this Ordinance would have been adopted if such illegal, invalid or unconstitutional provision had not been included herein.

SECTION 14. SAVING CLAUSE

(a) Nothing contained in this Ordinance shall be construed to empower the Township of Washington to levy and collect the tax hereby imposed on any occupation privilege not within the taxing power of the Township under the Constitution of the United States and the laws of the Commonwealth of Pennsylvania.

(b) If the tax hereby imposed under the provisions of this Ordinance shall be held by any Court of competent jurisdiction to be in violation of the laws of the Commonwealth of Pennsylvania as to any individual, the decision of the Court shall not affect or impair the right to impose or collect said tax, or the validity of the tax so imposed on other persons or individuals as herein provided.

SECTION 15. EFFECTIVE DATE

This Ordinance is enacted under the authority of the Act of Assembly approved December 31, 1965, No. 511, known as The Local Tax Enabling Act, and its amendments and supplements, and shall be effective in accordance therewith for the fiscal year 1981 and shall thereafter continue in force without annual reenactment until the rate of tax is subsequently changed or until repeal.

DONE, ORDAINED AND ADOPTED this 4th day of August,
1980, at a regular meeting of the Board of Supervisors of Washing-
ton Township.

BOARD OF SUPERVISORS OF WASHINGTON TOWNSHIP,
ARMSTRONG COUNTY, PENNSYLVANIA

Elmer Coder
Supervisor

Harold J. Helgest
Supervisor

Supervisor

I hereby certify that the foregoing is a true and correct copy of
an Ordinance of the Board of Supervisors of Washington Township, duly
enacted by the Supervisors of said Township at a meeting held on the
4th day of August, 1980.

Myra V. Kiehl
Secretary, Board of Supervisors of
Washington Township

