

Ordinance 1-1981

AN ORDINANCE amending Ordinance 1-1981 of the Township of Springfield, Mercer County, Pennsylvania, providing for the levy, assessment and collection of an Occupational Privilege Tax of Ten Dollars (\$10.00) for general Township purposes for the year 1982 and thereafter on a calendar year basis without annual re-enactment unless the rate of tax is subsequently changed under the authority of Act No 511 of 1965, known as the (Local Tax Enabling Act), as amended for methods of collection of the tax, and penalties for non-payment of the tax.

BE IT ORDAINED, ADOPTED AND ENACTED by the Township Supervisors of Springfield Township, Mercer County Pennsylvania, as follows:

SECTION 1 Definitions

The following words and phrases when used in this Chapter shall have the meaning described 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 limits of the Township who shall earn more than one thousand (\$1,000.00) during the calendar year.

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 limits of the Township for which compensation is charged or received by means of salary, wages, commission or fees for services rendered.

C. **Employer** shall mean an individual, partnership, association, corporation or other entity employing one or more persons on a salary, wage, commission or other compensation basis. An employer shall include a self-employed person who engages in his employ the services of one or more individuals besides himself.

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

E. **Receiver of Taxes** shall mean the person designated as such by the Township for the collection of the tax.

F. **Calendar Year** shall mean the period commencing from January 1 through December 31.

G. **Township** shall mean Springfield Township, Mercer County, Pennsylvania.

H. **He, His** or **Him** shall mean and indicate the singular and plural as well as male,

female and neuter gender.

I. **Act No. 511** shall mean the Local Tax Enabling Act of 1965, which became effective on January 1, 1966, as amended.

SECTION 2 Imposition of Tax

For general revenue purposed, an Occupational Privilege Tax of Ten Dollars (\$10.00) is hereby levied, imposed and assessed on each individual who may engage in an occupation or be employed within the Township for the calendar year 1982 and there after, shall continue in force on a calendar year basis without annual re-enactment, this tax being made permanent unless the rate of the tax is subsequently changed, which tax shall be in addition to all other taxes levied and assessed by the Township, pursuant to any other laws of the Commonwealth of Pennsylvania.

SECTION 3 Duty of Employers

Each employer within the Township, as well as those whose employers situated outside the Township, but who engage in business within the Township, is hereby charged with the duty of collecting from each of his employees engaged by him and performing for him within the Township who earn more than \$1,000 per year, the said tax of Ten Dollars (\$10.00) and making a return and payment thereof to the Receiver of Taxes. Further, each employer is hereby authorized to deduct this tax from each employee in this employ, whether said employee is paid by salary, wages or commission and whether or not part or all of such services are performed within the Township, subject only to the priorities of liability of Act 511, as amended.

SECTION 4 Collection of Tax

The Occupational Privilege tax shall be collected by the duly elected or appointed Receiver of Taxes of Springfield Township.

The Receiver of Taxes shall provide a bond for the collection and payment of such taxes as provided by law for other Township taxes, or this specific tax.

SECTION 5 Returns

Each employer shall prepare and file a return showing a computation of taxes on forms available from the Receiver of Taxes. It is further provided that 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 and as though the tax had originally been levied against him.

SECTION 6 Date for Determining Liability and Payment

As to each individual employed for any length of time on or before the end of the first quarter of the calendar year, each employer shall deduct the tax from compensation payable to the individual, file a return on a form available from the Receiver of Taxes and pay the Receiver of Taxes the full amount of all such taxes on or before thirty days after the end of the first quarter

of the calendar year. Thereafter, as to each individual for whom no prior deduction has been made, who is employed for any length of time in any of the remaining quarters, each employer shall deduct the tax from compensation payable to the individual, file a return on a form available from the Receiver of Taxes and pay to the Receiver of Taxes the full amount of all taxes deducted for each such quarter within thirty (30) days of the close of such quarter.

Any employer who discontinues business or ceases operation shall, within fifteen (15) days after discontinuing business or ceasing operation, file the return hereinabove required and pay the tax to the Receiver of Taxes.

SECTION 7 Individuals Engaged in More Than One Occupation

Each individual who shall have more than one occupation shall be subject to the payment of this tax on his principal occupation and his principal employer shall deduct this tax and deliver to him evidence of deduction on a form to be furnished to the employer by the Receiver of Taxes, which form shall be evidence of deduction having been made and when presented to any other employer shall be authority for such employer to NOT DEDUCT this tax from the employee's wages, but to include such employee on his return by setting forth his name, address and the name and account number of the employer who deducted this tax.

SECTION 8 Self Employed Individuals

All self-employed individuals who preform services of any type of kind, engage in any occupation or profession within the Township shall be required to comply with this Ordinance and pay the tax to the Receiver of Taxes according to the times set forth in Section 6,

SECTION 9 Employers and Self-Employed Individuals Residing Beyond the Corporate Limits of the Township

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

It shall be the duty of the Receiver of Taxes 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.

The Receiver of Taxes is hereby charged with the administration and enforcement of the Ordinance and is hereby charged and empowered to prescribe, adopt promulgate rules and regulations relating to any other matter pertaining to the administration and enforcement of this Ordinance including provisions for the examination and correction of 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 Receiver of Taxes shall have the right to appeal to the Court of Common Pleas or other appropriate court of Mercer County as in other cases provided.

The receiver of Taxes 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 Receiver of Taxes the means, facilities and opportunity for such examination.

SECTION 11 Suits for Collection

In the event that any tax under this Ordinance remains due or unpaid for thirty (30) days after the due dates set forth, the Receiver of Taxes may sue for the recovery of any such tax due or unpaid under this Ordinance together with interest and penalty, or collect said total amount due by any method permitted under Act 511, as amended.

If for any reason the tax is not paid when due, interest at the rate of six percent (6%) per annum on the amount of said tax shall be calculated beginning with the due date of said tax and a penalty of one-half (+) of one percent (1%) of the amount of the unpaid tax for each month or fraction thereof during which the tax remains unpaid shall be added to the flat rate of said tax for nonpayment 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.

SECTION 12 Fines and Penalties

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 who fails, neglects or refuses to comply with any of the terms and provisions of this ordinance, or whoever fails or refuses to file any return required by this Ordinance, shall upon conviction before any 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 and costs shall undergo imprisonment in Mercer County Jail for a period not exceeding thirty (30) days for each offense. An action to enforce the fine and penalty provided for herein may be instituted against any person in charge of the business of any employer who has

failed or refuses to file a return required by this Ordinance.

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 in the legislative intent that this Ordinance would have been adopted if such invalid or unconstitutional provision had not been included herein.

SECTION 14 Application of Provisions of Act 511

This Ordinance is adopted under the authority of The Local Tax Enabling Act, being Act No. 511, effective January 1, 1966. All mandatory provisions of this Act are incorporated herein by reference.