

*Jan
1976
Amendment*

AN ORDINANCE OF THE TOWNSHIP OF SCHUYLKILL PROVIDING REVENUE FOR THE TOWNSHIP OF SCHUYLKILL BY IMPOSING A TAX ON THE PRIVILEGE OF ENGAGING IN OCCUPATIONS ON EACH ENGAGEMENT IN ANY OCCUPATION WHATSOEVER WITHIN THE CORPORATE LIMITS OF THE TOWNSHIP OF SCHUYLKILL AT THE RATE OF TEN (\$10.00) DOLLARS PER YEAR ON EACH SUCH ENGAGEMENT; PROVIDING FOR ITS LEVY AND COLLECTION FROM EACH INDIVIDUAL EXERCISING SUCH PRIVILEGE: IMPOSING UPON EMPLOYERS THE DUTY OF COLLECTING SAID TAX FROM EVERY INDIVIDUAL IN HIS EMPLOY SUBJECT TO SAID TAX AND REMITTING AND PAYING OVER THE SAME TO THE TOWNSHIP OF SCHUYLKILL TAX RECEIVER: CONFERRING AND IMPOSING POWERS AND DUTIES ON THE TOWNSHIP TAX RECEIVER: AND IMPOSING PENALTIES.

BE IT ORDAINED AND ENACTED BY THE TOWNSHIP SUPERVISORS OF THE TOWNSHIP OF SCHUYLKILL UNDER THE AUTHORITY OF THE LOCAL TAX ENABLING ACT, (ACT NO. 511), APPROVED THE 31st DAY OF DECEMBER, 1965, P.L. 1257, AND ITS AMENDMENTS AS FOLLOWS:

SECTION 1 - 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 Schuylkill who attains or is over the age of eighteen (18) years on the first day of January of the current tax 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 corporate limits of the Township of Schuylkill 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 on Occupation" or "Occupational Tax" shall mean a tax of ten (\$10.00) dollars per year levied on each engagement in any occupation as hereinbefore defined, within the corporate limits of the Township of Schuylkill during the fiscal year of 1971.

SECTION 2 - LEVY - The Township of Schuylkill hereby levies and imposes on each individual engaged in an occupation during the fiscal year within the corporate limits of the Township of Schuylkill an Occupational Privilege Tax for the current fiscal year. This tax is in addition to all other taxes of any kind or nature heretofore levied by the Township of Schuylkill.

SECTION 3 - AMOUNT OF TAX -- Beginning with the first day of January, in each fiscal year, every individual engaged in an occupation as hereinbefore defined within the Township of Schuylkill, shall be required to pay an occupational privilege tax in the amount of Ten (\$10.00) Dollars per annum; except that the tax shall not apply with respect to individuals engaged in Occupations for the period of time from January 1, 1971 to March 3, 1971.

SECTION 4 - DUTY OF EMPLOYERS -- Each employer within the Township of Schuylkill as well as those employers situated outside the Township of Schuylkill, but who engage in business within the Township of Schuylkill is hereby charged with the duty of collecting from each of his employees engaged by him in an occupation within the Township of Schuylkill the said tax of Ten (\$10.00) Dollars per annum and making a return and payment thereof to the Tax Receiver. Further, each employer is hereby authorized to deduct this tax from each employee in his employ, whether said employee is paid by salary, wages or commission and whether or not part on all such services are performed within the Township of Schuylkill.

SECTION 5 - RETURNS -- Each employer shall prepare and file a return showing a computation of the tax on forms to be supplied to him by the Township of Schuylkill. Each employer in filing this return and making payment of the tax withheld from his employees shall be entitled to retain a commission calculated at the rate of two (2%) per cent of the gross tax due and payable, provided that such tax is collected and paid over by the employer on or before the dates hereinafter set forth. 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 without deducting a commission and as though the tax had originally been levied against him.

SECTION 6 - DATES FOR DETERMINING TAX LIABILITY AND PAYMENT -- Each employer shall use his employment records from the first day of January to the 31st day of March for determining the number of employees from whom said tax shall be deducted and paid over to the Tax Receiver on or before April 30 of said year. Supplemental reports shall be made by each employer on or before July 31, October 31, of said year and January 31 of the next succeeding year, of new employees reflected on his employment records from April 1 to June 30, from July 1 to September 30 and from October 1 to December 31 of said year, respectively. Payments on these supplemental reports shall be made on or before July 31 and October 31 of said year and January 31 of the next succeeding year respectively.

SECTION 7 - INDIVIDUALS ENGAGED IN MORE THAN ONE OCCUPATION -- Each individual who shall have more than one occupation within the Township of Schuylkill 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 deductions on a form to be furnished to the employer by the Tax Receiver, 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 performed services of any type or kind or engage in any occupation or profession within the Township of Schuylkill shall be required to comply with this ordinance and pay the tax to the Tax Receiver on or before April 30 of each fiscal year or thereafter in accordance with the payment schedule specified in Section 6 above in the event that said individual becomes subject to this ordinance after March 31 of any fiscal year.

SECTION 9 - EMPLOYERS AND SELF-EMPLOYED INDIVIDUALS RESIDING BEYOND THE CORPORATE LIMITS OF THE TOWNSHIP OF SCHUYLKILL -- All employers and self-employed individuals residing or having their places of business outside of the Township of Schuylkill but who perform services of any type or kind, or engage in any occupation or profession within the Township of Schuylkill 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 Schuylkill. Further, any individual engaged in an occupation within the Township of Schuylkill 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 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 -- (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 Tax Receiver 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 this 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 over-payment is claimed or found to have occurred. Any person aggrieved by any decision of the Tax Receiver shall have the right to appeal to the Court of Common Pleas of Schuylkill 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 and 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.

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 date above set forth, the Tax Receiver may sue for the recovery of any such tax due or unpaid under the ordinance together with interest and penalty.

(b) If for any reason the tax is not paid when due, interest at the rate of six percent (6%) on the amount of said tax shall be calculated beginning with the due date of said tax and a penalty of five (5%) per cent 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 therefore shall, in addition, be responsible and liable for the costs of collection.

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 and pay the tax as required by this ordinance, shall, upon conviction before any Justice of the Peace, be sentenced to pay a fine of not more than ONE HUNDRED (\$100.00) DOLLARS for each offense and in default of payment of said fine be imprisoned in Schuylkill County Prison for a period not exceeding thirty (30) days for each offense. It is further provided that the action to enforce the fine and penalty herein provided 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 the legislative intent that this ordinance would have been adopted if such illegal, invalid or unconstitutional provisions had not been included herein.

SECTION 14 - SAVING CLAUSE -- (a) Nothing contained in this ordinance shall be construed to empower the Township of Schuylkill to levy and collect the tax hereby imposed on any occupation 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 provision of this ordinance shall be held by any court of competent jurisdiction to be in violation of the Constitution of the United States or 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 shall become effective thirty (30) days after final enactment or adoption thereof and shall remain in force and effect for the fiscal year of 1971, and for each fiscal year thereafter, as provided in Section 1 of Act 160, approved the 9th day of October 1967.

PASSED AND ENACTED as an Ordinance of the Township of Schuylkill

Admendment To Ordinance 1-71

SECTION 16- ADMENDMENT - Effective January 1, 1976~~6~~, the "Occupational Privilege Tax" herein levied by Ordinance No. 1-71 shall be collected by H. A. Berkheimer Associates. All references in the foregoing Ordinance to a "Tax Receiver" shall henceforth refer to H. A. Berkheimer Associates.

Admendment Enacted this 2nd day of August, 1976.

TOWNSHIP OF SCHUYLKILL

BY Daniel De Cindio
Chairman

Leonard Pawk
Supervisor

Henry R. Hain
Supervisor

Attest:

Robert D. Bashago
Secretary