

Ordinance 58-3

Tax Amendments

2/10/1958

ORDINANCE NO. 58-3

AN ORDINANCE IMPOSING A TAX UNDER THE AUTHORITY OF THE ACT OF JUNE 25, 1947, P.L. 1145 AND ITS AMENDMENTS, FOR GENERAL REVENUE PURPOSES ON SALARIES, WAGES, COMMISSIONS AND OTHER COMPENSATION EARNED DURING THE PERIOD BEGINNING APRIL 1, 1958 AND ENDING DECEMBER 31, 1958 BY RESIDENTS OF THE TOWNSHIP OF HOPEWELL, AND ON SALARIES, WAGES, COMMISSIONS AND OTHER COMPENSATION EARNED DURING SAID PERIOD BY NON-RESIDENTS OF THE TOWNSHIP OF HOPEWELL FOR WORK DONE OR SERVICES PERFORMED OR RENDERED IN THE TOWNSHIP OF HOPEWELL AND ON THE NET PROFITS EARNED DURING SAID PERIOD, FROM BUSINESSES, PROFESSIONS OR OTHER ACTIVITIES CONDUCTED BY SUCH RESIDENTS, AND ON THE NET PROFITS EARNED DURING SAID PERIOD FROM BUSINESSES, PROFESSIONS OR OTHER ACTIVITIES CONDUCTED IN THE TOWNSHIP OF HOPEWELL BY NON-RESIDENTS; REQUIRING THE FILING OF RETURNS AND THE GIVING OF INFORMATION BY EMPLOYERS AND THOSE SUBJECT TO THE SAID TAX; IMPOSING ON EMPLOYERS THE DUTY OF COLLECTING THE TAX AT SOURCE; PROVIDING FOR THE ADMINISTRATION AND ENFORCEMENT OF THE ORDINANCE AND IMPOSING PENALTIES FOR VIOLATION THEREOF; AND CONFERRING AND IMPOSING POWERS AND DUTIES ON THE COLLECTOR OF HOPEWELL TOWNSHIP.

SECTION 1. ENACTMENT: Pursuant to the authority granted by the Act of the General Assembly, approved the 25th day of June, 1947, P.L. 1145 and its amendments, be it enacted and ordained by the Board of Commissioners of the Township of Hopewell, Beaver County, Pennsylvania, and it is hereby enacted and ordained by the authority of the same.

SECTION 2. DEFINITIONS: The following words and phrases, when used in this ordinance, shall have the meanings ascribed to them in this section, except if the context clearly indicates or requires a different meaning:

(a) "Association" shall mean a partnership, limited partnership, or any other form of unincorporated enterprise, owned by two or more persons.

(b) "Business" shall include any enterprise, activity, profession, or undertaking of any nature conducted for profit or ordinarily conducted for profit, whether by an individual, co-partnership, association, or other entity.

(c) "Corporation" shall mean any corporation or joint stock association organized under the laws of the United States, the Commonwealth of Pennsylvania, or any other State, territory, or foreign country or dependency.

(d) "Compensation Earned" or "Compensation Paid" or "Earnings" shall mean all salaries, wages, commissions, bonuses, incentive payments, or other forms of compensation or remuneration, in cash or in kind, received by an individual and paid, directly or through an agent, by an employer for services rendered.



(e) "Employer" shall mean any individual, co-partnership, association, corporation, governmental body or unit or agency or any other entity, who or that employs one or more persons on a salary, wage, commission, or other compensation basis.

(f) "Net Profits" shall mean the net gain from the operation of a business, profession, or enterprise, after provision for all costs and expenses incurred in the conduct thereof, either paid or accrued in accordance with the accounting system used, and without deduction of taxes based on income.

(g) "Person" shall include every natural person, co-partnership, association, firm, or fiduciary. Whenever used in any clause prescribing and imposing a penalty, the term "person", as applied to associations, shall mean the partners or members thereof, and as applied to corporations, the officers thereof.

(h) "Resident" shall mean an individual, co-partnership, association, or other entity domiciled in the Township of Hopewell, Beaver County, Pennsylvania.

(i) "Non-Resident" shall mean an individual, co-partnership, association, or other entity domiciled outside the Township of Hopewell.

(j) "Township" shall mean the Township of Hopewell, Beaver County, Pennsylvania.

(k) "Collector" shall mean the official designated by the Board of Commissioners of Hopewell Township to collect the tax imposed by this ordinance and to administer provisions thereof.

The singular shall include the plural, and the masculine shall include the feminine and the neuter.

SECTION 3. IMPOSITION OF TAX: An annual tax for general revenue purposes of four-tenths (4/10) of one per centum is hereby imposed on (a) salaries, wages, commissions and other compensation earned after April 1, 1958, by residents of the Township of Hopewell; and on (b) salaries, wages, commissions and other compensation earned after April 1, 1958, by non-residents of the Township of Hopewell for work done or services performed or rendered in the Township of Hopewell; and on (c) the net profits earned after April 1, 1958, of business, professions or other activities conducted by such residents, and on (d) the net profits earned after April 1, 1958, of business, professions or other activities conducted in the Township of Hopewell by non-residents.

The tax levied under (a) and (b) herein shall relate to and be imposed upon salaries, wages, commissions and other compensation paid by an employer or on his behalf to any person who is employed by or renders services to him. The tax levied under (c) and (d) herein shall relate to and be imposed on the net profits of any businesses, professions or enterprises carried on by any person as owner or proprietor, either individually or in association with some other person or persons.

Said tax shall first be levied, collected and paid with respect to the salaries, wages, commissions and other compensation and the net profits of business, professions or other activities earned during the period between April 1, 1958 and December 31, 1958.

SECTION 4. RETURNS AND PAYMENT OF TAX: Each person whose earnings or profits are subject to the tax imposed by this ordinance shall, on or before April 15, 1959 and annually thereafter, make and file a return with the Collector on a form furnished by or obtainable from him, setting forth the aggregate amount of salary, wages and other compensation, or net profits earned by him during the preceding year and subject to the said tax, together with such other pertinent information as the Collector may require. Provided however, that when the return is made for the fiscal year or other period different from the calendar year, the return shall be made within seventy-five days from the end of the said fiscal year or other period.

The return shall also show the amount of the tax imposed by this ordinance on such earnings and profits. The person making the said return shall, at the time of filing thereof, pay to the Collector the amount of taxes shown as due thereon. Provided further, however, that where any portion of the tax so due shall have been deducted at the source, and shall have been paid the Collector by the person making such deduction pursuant to the provisions of Section 5 of this ordinance or where any portion of said tax shall have been paid by such person pursuant to the provisions of Section 6 of this ordinance, credit for the amount so paid shall be deducted from the amount to be due and only the balance, if any, shall be due and payable at the time of filing said return.

The Collector is hereby authorized to provide by regulation, subject to the approval of the Solicitor of the Township, that the return of any employer or employers, showing the amount of tax deducted by said employer or employers from the salaries, wages, or commissions of an employee, and paid by him or them to the Collector shall be accepted as the return required of any employee whose sole income, subject to the tax or taxes under this ordinance is such salary, wages or commissions.

SECTION 5. COLLECTION AT SOURCE: Each employer within the Township of Hopewell who employs one or more persons on a salary, wage, commission or other compensation basis shall deduct, monthly or more often than monthly, at the time of the payment thereof, the tax of four tenths (4/10) of one per centum of salaries, wages, commissions or other compensation due by the said employer, to the said employee, and shall file with the Collector on a form or forms furnished by or obtainable from him, a quarterly return on dates specified herein and pay to him the amount of taxes deducted during said quarters. The quarterly returns shall be made on or before April 30th for all taxes deducted during the quarter beginning January 1 and ending March 31, on or before July 31 for the quarter beginning April 1 and ending June 30, on or before October 31 for the quarter beginning July 1 and ending September 30, and on or before January 31 for the quarter beginning October 1 and ending December 31 of the preceding year.

On or before January 31, 1959 each employer shall file a return on a form or forms prescribed by the Collector setting forth the names and residence of each employee as of said employer during all or any part of the preceding year, the amounts of salaries, wages, commissions or other compensation earned during such preceding year by each of such employees, the amount of taxes deducted and paid to the Collector together with such other pertinent information as the Collector may require: Provided, however, that the failure or omission by any employer to make such return and/or pay such tax,



shall not relieve the employee from the payment of such tax and the compliance with such regulations, with respect to making returns and payment thereof, as may be fixed in this ordinance or established by the Collector.

SECTION 6. DECLARATIONS: Every person who anticipates any income which is not subject to the provisions of Section 5 hereof, shall file a declaration of the estimated tax for that part of the taxable year beginning April 1, 1958 and ending December 31, 1958. Such declaration shall be filed on or before April 15, 1958 and on or before April 15th of each year thereafter during the life of this ordinance or any reenactment thereof. Such declaration shall be filed upon a form furnished by the Collector which form may simply state that the figures used in making such declaration are the figures used in making the declaration of estimate for the federal income tax, provided that it is understood that such figures may be modified according to the provisions of this ordinance so that the declaration required by this section shall set forth only such income as is taxable under the provisions of this ordinance.

Such declaration of estimated tax to be paid to the Township shall be accompanied by a payment of at least one-fourth ( $1/4$ ) of the estimated annual tax and at least a similar amount for such year shall be paid on or before June 30, September 30, and December 31 of such year. Provided, however, that such estimate may be amended at the time of making of any quarterly payments, and further provided that on or before April 15th of the year following that for which such declaration was filed a final return shall be filed and any balance which may be due the Township shall be paid therewith. Should it then appear that such person has paid more than the amount of tax to which the Township would be entitled under the provisions of this ordinance, a refund of the amount so over paid shall be made.

SECTION 7. DUTIES OF THE COLLECTOR: It shall be the duty of the Collector to collect and receive the taxes and penalties imposed by this ordinance for payment over to the Treasurer of the Township and to enforce the provisions of this ordinance. It shall also be his duty in addition to keeping such records as are now required by law, ordinance or resolution to keep a record showing the amount received by him for each person and the date of such receipts.

SECTION 8. ENFORCEMENT, RULES AND REGULATIONS, INQUISITIONAL POWERS OF THE COLLECTOR: (a) The Township Board of Commissioners may prescribe, adopt, promulgate and enforce rules and regulations relating to any matter or thing pertaining to the administration and enforcement of the provisions of this ordinance, including provisions for the re-examination and correction of returns and payments alleged or found to be incorrect or as to which an overpayment or underpayment is claimed or found to have occurred.

(b) The Collector or any agent or employee designated in writing by the Township Board of Commissioners is hereby authorized to examine the books, papers and records of any employer, or supposed employer, or of any person or supposed person in order to verify the accuracy of any return made, or if no return was made, to ascertain the tax imposed by this ordinance. Every such employer or supposed employer or person or supposed person is hereby directed and required to give to the said Collector or any other person designated by the Township Board of Commissioners,

the means, facilities and opportunity for such examinations and investigations as are hereby authorized. The Collector is hereby authorized to examine any person concerning any income which was or should have been returned for taxation, and to this end may compel the production of books, papers and records and the attendance of all persons before him, whether as parties or witnesses, whom he believes to have knowledge of such income.

(c) Any information gained by the Collector or any other official or agent designated by the Township Board of Commissioners as a result of any returns, investigations, hearings or verifications required or authorized by this ordinance shall be confidential, except for official purposes, and except in accordance with proper judicial order, or as otherwise provided by law, and any person, official or agent divulging such information, shall be subject to a fine or penalty of One Hundred (\$100.00) Dollars and costs for each offense, or to undergo imprisonment for not more than thirty days for the nonpayment of such fine or penalty and costs within ten days from the imposition thereof.

SECTION 9. INTEREST AND PENALTIES: All taxes imposed by this ordinance remaining unpaid after they become due shall bear interest in addition to the amount of the unpaid tax at the rate of six (6) per centum per year, and the persons upon whom said taxes are imposed shall be further liable to a penalty of one-half of one per centum of the amount of the unpaid tax for each month or fraction of a month during which the tax remains unpaid.

SECTION 10. COLLECTION OF UNPAID TAXES: All taxes imposed by this ordinance, together with all interest and penalties, shall be recoverable by the Solicitor of the Township as other debts of like amount are recoverable.

SECTION 11. VIOLATIONS, PENALTIES: Any person convicted before any Justice of the Peace of violating any of the provisions or requirements of this ordinance or who shall fail, neglect or refuse to make any return required by this ordinance, or any employer who shall fail, neglect, or refuse to deduct the tax from the employee at the source and pay the same to the Collector as required by this ordinance, or any person who shall fail, neglect or refuse to pay the tax, penalties and interest imposed by this ordinance, or any person who shall refuse to permit the Collector or any person designated by the Township Board of Commissioners in writing to examine his books, records and papers, or who shall knowingly make any incomplete, false or fraudulent return, or who shall attempt to do anything whatever to avoid the full disclosure of the amount of earnings or profits to avoid the payment of the whole or any part of the tax, shall be subject to a fine or penalty on One Hundred (\$100.00) Dollars, and costs for each such offense, or to undergo imprisonment for not more than thirty days for the nonpayment of such fine or penalty and costs within ten days from the imposition thereof.

Such fine or penalty shall be in addition to any other penalty imposed by any other section of this ordinance.

The failure of any employer or any person to receive or procure a return form shall not excuse him from making a return.

SECTION 12. APPLICABILITY: This ordinance shall not apply to any person or property as to whom or which it is beyond the legal power of this Township to impose the tax or duties herein provided for.



SECTION 13. CONSTRUCTION: If any sentence, clause or section or part of this ordinance is for any reason found to be unconstitutional, illegal, or invalid, such unconstitutionality, illegality or invalidity shall not affect or impair any of the remaining provisions, sentences, clauses, or sections or parts of this ordinance. It is hereby declared as the intent of the Township Board of Commissioners that this ordinance would have been adopted had such unconstitutional, illegal, or invalid sentence, clause, section, or part thereof not been included herein.

SECTION 14. EFFECTIVE DATE: The provisions of this ordinance shall become effective on April 1, 1958.

ENACTED AND ORDAINED into an Ordinance this 10th day of February, 1958.

BOARD OF COMMISSIONERS HOPEWELL TOWNSHIP

By Paul Doughty  
President.

ATTEST:

Charlotte M. Buffington  
Secretary.

The attached advertisement, which is exactly as printed and published, was published in the regular issue of said newspaper, on February 14, 1958.

The cost of advertising and proof, \$ 148.60, has been paid. May 24, 1948

## Beaver County

SECTION 8. ENFORCEMENT. RULES  
REGULATIONS, INQUISITIONAL  
TERS OF THE COLLECTOR: (a)  
Township Board of Commissioners  
prescribe, adopt, promulgate and  
matter and regulations relating to  
nistration or thing pertaining to the  
visions and enforcement of the  
visions of this ordinance, including  
of returns and payments al-  
or found to be incorrect or as  
which an over-payment or under-  
ment is claimed or found to have  
red.