

Ordinance 66-3

\$10.00 Tax

2/28/1966

ORDINANCE NO. 66-3

AN ORDINANCE OF THE TOWNSHIP OF HOPEWELL, BEAVER COUNTY, PENNSYLVANIA TO PROVIDE FOR THE GENERAL REVENUE BY LEVYING A TAX IN THE AMOUNT OF TEN (\$10.00) DOLLARS UPON THE PRIVILEGE OF ENGAGING IN AN OCCUPATION WITHIN THE TOWNSHIP OF HOPEWELL IN 1966, FROM THE EFFECTIVE DATE OF THIS ORDINANCE, TO BE PAID BY EACH INDIVIDUAL EXERCISING SUCH PRIVILEGE; REQUIRING THE FILING OF RETURNS; PLACING UPON EMPLOYERS THE DUTY OF COLLECTING AND REMITTING TAX OWED BY EMPLOYEES; PROVIDING FOR THE ADMINISTRATION AND COLLECTION OF THE TAX AND IMPOSING PENALTIES FOR VIOLATION.

The Board of Commissioners of Hopewell Township, Beaver County, Pennsylvania, under the authority of Act No. 511 of the General Assembly of the Commonwealth of Pennsylvania, approved December 31, 1965, known as "The Local Tax Enabling Act", hereby ordains and enacts as follows:

Section 1. Title: This Ordinance shall be known and may be cited as the "Occupation Privilege Tax Ordinance".

Section 2. Definitions: As used in this ordinance, unless the context indicates clearly a different meaning, the following words shall have the meanings set forth below:

- (1) "Township" shall mean the Township of Hopewell.
- (2) "Compensation" shall mean salaries, wages, commissions, tips, bonuses, fees, gross receipts, or any other income.
- (3) "Employer" shall mean any person, partnership, limited partnership, unincorporated association, institution, trust, corporation, governmental agency, or any other body engaged in business or situated in the Township, employing one or more employees engaged in any occupation other than domestic servants;
- (4) "Occupation" shall include any livelihood, job, trade, profession, business or enterprise of any kind, including services, domestic or other, for which any compensation is received;
- (5) "Tax" shall mean the tax imposed by this ordinance;
- (6) "Taxpayer" shall mean any natural person liable for the tax levied by this ordinance;
- (7) "Collector" shall mean the Township Secretary of the Township of Hopewell.

Section 3. Levy: For general revenue purposes, a tax is hereby levied upon the privilege of engaging in an occupation within the Township of Hopewell in 1966, from the effective date of this ordinance. Each natural person who exercises such privilege for any length of time shall pay tax in the amount of Ten (\$10.00) Dollars in accordance with the provisions of this ordinance.

Section 4. Collection Through Employers:

(a) Every employer not registered under the provisions of the Earned Income Tax Ordinance of the Township shall, within fifteen (15) days after the effective date of this ordinance or within fifteen (15) days after first becoming an employer, register

(b) As to each taxpayer employed for any length of time on or before March 31, 1966, each employer shall deduct the tax from compensation payable to the taxpayer, file a return on a form prescribed by the Township Secretary and pay the Township Secretary the full amount of all such taxes on or before April 30, 1966. Thereafter, as to each taxpayer for whom no prior deduction has been made, who is employed for any length of time in any of the three-month periods ending June 30, 1966, September 30, 1966 and December 31, 1966, each employer shall deduct the tax from compensation payable to the taxpayer, file a return on a form prescribed by the Township Secretary, and pay to the Township Secretary the full amount of all taxes deducted for each such three-month period on or before July 31, 1966, October 31, 1966 and January 31, 1967 respectively.

(c) Any employer who discontinues business or ceases operation before December 31, 1966, shall within fifteen (15) days after discontinuing business or ceasing operation, file the return hereinabove required and pay the tax to the Township Secretary.

(d) The failure of any employer to deduct tax shall not relieve the employee from the duty to file a return and pay the tax. Any employer who fails to deduct the tax as required by this section, or who fails to pay such tax to the Township Secretary, shall be liable for such tax in full.

(e) As to employees who present official receipts evidencing prior payment of the tax either directly or by collection through other employers, the employer shall not deduct the tax but shall maintain adequate records concerning such employees.

Section 5. Direct Payment by Taxpayers: Every taxpayer who is self-employed or whose tax for any other reason is not collected under Section 4 of this ordinance, shall file a return on a form prescribed by the Township Secretary and shall pay the tax directly to the Township Secretary. Each such taxpayer who first becomes subject to the tax on or before March 31, 1966, shall file the return and pay the tax on or before April 30, 1966, shall file the return and pay the tax on or before July 31, 1966, October 31, 1966 and January 31, 1967, whichever of such payment dates first occurs at least thirty (30) days after the taxpayer first becomes subject to the tax.

Section 6. Non-Resident Taxpayers: Both resident and non-resident taxpayers shall, by virtue of engaging in an occupation within the Township of Hopewell, be subject to the tax and provisions of this ordinance.

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 deductions on a form to be furnished to the employer by the Township Secretary, 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.

and issue all forms necessary for the administration of the tax and may adopt and enforce regulations relating to any matter pertaining to the administration of this ordinance, including, but not limited to, requirements for collection through employers, requirements for deductions, requirements for evidence and records, and provisions for the examination and correction of returns. The Township Secretary and agents designated by him may examine the records of any employer or supposed employer or of any taxpayer or supposed taxpayer in order to ascertain the tax due or verify the accuracy of any return. Every employer or supposed employer and every taxpayer or supposed taxpayer shall give the Township Secretary and any agent designated by him all means, facilities and opportunity for the examinations hereby authorized.

Section 9. Collection: The Township Secretary shall collect, by suit or otherwise, all taxes, interest, costs, fines and penalties due under this ordinance and unpaid. If for any reason, any tax is not paid when due, interest at the rate of six percent (6%) per year on the amount of unpaid tax and additional penalty of one-half of one per cent ($\frac{1}{2}$ of 1%) of the amount of unpaid tax, for each month or fraction of month during which the tax remains unpaid, shall be added and collected. Whenever suit is brought for the recovery of unpaid tax, the taxpayer shall, in addition, be liable for the costs of collection as well as for interest and penalties. The Township Secretary may accept payments under protest of the tax claimed by the Township in any case where any person disputes the Township's claim for the tax. If a court of competent jurisdiction thereafter decides that there has been overpayment to the Township Secretary, the Township Secretary shall refund the amount of the overpayment to the person who paid under protest.

Section 10. Exemption: Persons receiving less than One Thousand (\$1,000.00) Dollars per year from an occupation are exempt from payment of the occupation privilege tax.

Section 11. Violations: Any person who violates any provision of this ordinance or any regulation adopted pursuant to it shall, upon conviction thereof before any Justice of the Peace be subject to a fine of not more than one hundred dollars (\$100.00) for each offense and costs, and in default of payment of such fine and costs shall be subject to imprisonment in the Beaver County Jail for a period of not exceeding thirty (30) days.

Section 12. Applicability and Severability: The tax shall not apply to any subject of tax or person not within the taxing power of the Township under the Constitution of the United States and the laws and Constitution of the Commonwealth of Pennsylvania. If a final decision of a court of competent jurisdiction holds any provisions of this ordinance or application of any provision to any circumstances, to be illegal or unconstitutional, the other provisions of this ordinance, or the application of such provision to other circumstances, shall remain in full force and effect. The intention of the Board of Commissioners is that the provisions of this ordinance shall be severable and that this ordinance would have been adopted if any such illegal or unconstitutional provisions had not been included.

Section 13. Effective Date: This ordinance shall become effective in accordance with aforesaid Act No. 511, known as "The Local Tax Enabling Act" and the First Class Township Code.

ORDAINED AND ENACTED into an ordinance this 28th day of
November, 1966

BEAVER COUNTY TIMES
Successor to The Daily Times
Established April 2, 1874

OFFICES
West Bridgewater - Ambridge
Aliquippa - Beaver Falls
MAILING ADDRESS
P.O. Box 400, Beaver, Pa. 15009

Proof of Publication

The **Beaver County Times** a daily newspaper of general circulation, published by **BEAVER NEWSPAPERS, Inc.**, a Pennsylvania corporation, 400 Fair Avenue, West Bridgewater, Beaver County, Pennsylvania, was established in 1946, and has been issued regularly, except legal holidays, since said date.

The attached advertisement, which is exactly as printed and published, was published in the regular issue of said newspaper, on March 4, 1966.

The cost of advertising and proof, \$ 108.45, has been paid.

B-5 BEAVER COUNTY (PA.) TIMES
FRIDAY, MARCH 4, 1966

LEGAL ADVERTISING

TOWNSHIP OF HOPEWELL

length of time in any of the three-month periods ending June 30, 1966, September 30, 1966 and December 31, 1966, each employer shall deduct the tax from compensation payable to the taxpayer, file a return on a form prescribed by the Township Secretary, and pay to the Township Secretary the full amount of all taxes deducted for each such three-month period on or before July 31, 1966, October 31, 1966 and January 31, 1967 respectively.

(c) Any employer who discontinues business or ceases operation before December 31, 1966, shall within fifteen (15) days after discontinuing business or ceasing operation, file the return hereinabove required and pay the tax to the Township Secretary.

(d) The failure of any employer to deduct tax shall not relieve the employee from the duty to file a return and pay the tax. Any employer who fails to deduct tax on principal employee's earnings or to pay to him the amount of the unpaid tax and additional penalty of one-half of one per cent (1/2 of 1%) of the unpaid tax, for each month or fraction of month during which the tax remains unpaid, shall be added and collected. Whenever suit is brought for the recovery of unpaid tax, the taxpayer shall, in addition, be liable for the costs of collection as well as for interest and penalties. The Township Secretary may accept payments under protest of the tax where any person disputes the Township's claim for the tax. If a court of competent jurisdiction thereafter decides that there has been over payment to the Township Secretary, the Township Secretary shall refund the amount of the overpayment to the person who paid under protest.

Section 10. Exemption: Persons receiving less than One Thousand (\$1,000.00)

LEGAL ADVERTISING

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Section 13. Effective Date: This ordinance shall become effective in accordance with aforesaid Act No. 511, known as "The Local Tax Enabling Act" and the First Class Township Code. **ORDAINED AND ENACTED** into law this 28th day of February,

BOARD OF COMMISSIONERS
HOPEWELL TOWNSHIP
By **GINO PIROLI**
Secretary
Attest **M. BUFFINGTON**

BEAVER NEWSPAPERS, Inc.

By Paulotte Cavoulas

SYLVANIA, }
BEAVER, } SS:

Notary Public in and for said county and state, personally

R. Miller, who being duly sworn

deposes that he is Secretary-Treasurer of BEAVER NEWSPAPERS, Inc.; that neither affiant nor said corporation is the subject matter of the attached advertisement; and that all of the foregoing statement including those as to the time, place and character of publication are true.

James R. Miller
Secretary-Treasurer

born to and subscribed before me

this 4th day of March, 19 66

Maude F. McBrier

MAUDE F. McBRIER NOTARY PUBLIC
My Commission Expires March 5, 1969
Beaver, Pa. Beaver County