

## ORDINANCE NO. 602

AN ORDINANCE OF THE BOROUGH OF MONROEVILLE PROVIDING FOR GENERAL REVENUE BY LEVYING A TAX IN THE AMOUNT OF TEN (\$10.00) DOLLARS UPON THE PRIVILEGE OF ENGAGING IN AN OCCUPATION WITHIN THE BOROUGH OF MONROEVILLE AT ANY TIME DURING THE CALENDAR YEAR 1968 AND EACH YEAR THEREAFTER, 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 Council of the Borough of Monroeville under the authority of the "Local Tax Enabling Act" No. 511 of 1965, as amended, hereby enacts as follows:

Section 1. TITLE: This Ordinance shall be known and may be cited as the "Occupational 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) "Borough" shall mean the Borough of Monroeville;
- (2) "Compensation" shall mean salaries, wages, commissions, bonuses, fees, tips, gross receipts, or any other income;
- (3) "Employer" shall mean a person, partnership, association, corporation, institution, governmental body or unit or agency, or any other entity employing one or more persons for a salary, wage, commission or other compensation. The term shall not include those who hire 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) "Tax Collector" shall mean the Monroeville Borough Manager or such other person appointed by him for the collection of the taxes imposed under this Ordinance.

Section 3. LEVY: For general revenue purposes, a tax is hereby levied upon the privilege of engaging in an occupation within the Borough in 1968, and thereafter, in each following calendar year. 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; provided, however, that the tax hereby levied shall not be imposed upon any natural person whose total income during the taxable year is not in excess of One Thousand (\$1,000.00) Dollars.

Section 4. COLLECTION THROUGH EMPLOYERS:

(a) Every employer shall, within fifteen (15) days after the effective date of this Ordinance or within fifteen (15) days after first becoming an employer, register with the Tax Collector the employer's name and address, the employee's name and address, and such other information as the Tax Collector may require.

(b) As to each taxpayer employed for any length of time on or before March 31st of any calendar year in which the tax is imposed, each employer shall deduct the tax from compensation payable to the taxpayer, file a return on a form prescribed by the Tax Collector, and pay the Tax Collector the full amount of all such taxes on or before April 30th of the calendar year. 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 30th of the year, September 30th of the year and December 31st of the year, each employer shall deduct the tax from compensation payable to the taxpayer, file a return on a form prescribed by the Tax Collector, and pay to the Tax Collector the full amount of all taxes deducted for each such three-month period on or before July 31st or October 31st of the calendar year, and January 31st of the ensuing year. However, for the calendar year 1968 all such returns and tax payments for persons employed prior to July 1, 1968 shall be due, deducted and paid on or before July 31, 1968. The obligation to make deductions under this sub-section shall not apply where an employee's employment has been terminated prior to the effective date of this Ordinance.

(c) Any employer who discontinues business or ceases operation before December 31, 1968, shall within fifteen (15) days after discontinuing business or ceasing operation, file the return hereinabove required and pay the tax to the Tax Collector.

(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 Tax Collector, shall be liable for such tax in full, as though the tax had originally been levied against such employer.

(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 payment by the employees.

(f) Each employer may deduct and retain a fee equal to two (2%) per cent of the total amount of the tax collected through the employer pursuant to this section.

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 Tax Collector and shall pay the tax directly to the Tax Collector. Each such taxpayer who first becomes subject to the tax on or before March 31st of any calendar year shall file the return and pay the tax on or before April 30th of the calendar year, and each such taxpayer who first becomes subject to the tax after

March 31st of any calendar year shall file the return and pay the tax on or before July 31st or October 31st of the calendar year and January 31st of the ensuing year, whichever of such payment dates first occurs at least thirty (30) days after the taxpayer first becomes subject to the tax. However, for the calendar year 1968 all such returns and tax payments for persons subject to the payment of the tax under this section for having engaged in an occupation prior to July 1, 1968 shall be due and paid on or before July 31, 1968.

Section 6. NON-RESIDENT TAXPAYERS: Both resident and non-resident taxpayers shall, by virtue of engaging in an occupation within the Borough, be subject to the tax and the provisions of this Ordinance.

Section 7. ADMINISTRATION AND ENFORCEMENT: The Tax Collector, on behalf of the Borough, shall collect and receive the taxes, interest, fines and penalties imposed by this Ordinance, and shall maintain records showing the amounts received and the dates such amounts were received. The Tax Collector shall prescribe 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 Tax Collector 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 Tax Collector and any agent designated by him all means, facilities and opportunity for the examinations hereby authorized.

Section 8. COLLECTION: The Tax Collector 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 (6%) per cent per year on the amount of unpaid tax and an additional penalty of one-half of one ( $\frac{1}{2}$  of 1%) per cent 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 collections, as well as for interest and penalties. The Tax Collector may accept payment under protest of the tax claimed by the Borough in any case where any person disputes the Borough's claim for the tax. If a court of competent jurisdiction thereafter decides that there has been overpayment to the Tax Collector, the Tax Collector shall refund the amount of the overpayment to the person who paid under protest. Refunds shall be made only pursuant to approval of Monroeville Borough Council.

Section 9. VIOLATIONS: Any person or employer who violates any provision of this Ordinance shall, upon conviction thereof before the Mayor or a Justice of the Peace, be subject to a fine of not more than Three Hundred (\$300.00) Dollars or, in default of payment of such fine, shall be subject to imprisonment in the Allegheny County Jail or Allegheny County Workhouse for a period not exceeding thirty (30) days. In the case of partnerships or associations, the fine and penalty may be imposed upon any of the partners or members thereof, and in the case of corporations, upon any of the officers thereof in lieu of the corporation itself.

Section 10. EXEMPTION: The tax hereby levied shall not be imposed upon any taxpayer whose total compensation during the taxable year is less than One Thousand (\$1,000.00) Dollars. This provision shall not be construed to relieve an employer from the duty to collect a tax imposed under this Ordinance because of a representation by an employee that his earnings in any year would be less than One Thousand (\$1,000.00) Dollars. In the event of overpayment, employee shall be obliged to make a claim for refund with the Tax Collector and furnish such proof of annual earnings as the Tax Collector shall demand.

Section 11. APPLICABILITY AND SEVERABILITY: The tax shall not apply to any subject of tax or person not within the taxing power of the Borough 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 the application of any provision to any circumstances, to be illegal or unconstitutional, the other provisions of this Ordinance, or the application of such provisions to other circumstances, shall remain in full force and effect. The intention of Council 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 12. EFFECTIVE DATE: This Ordinance shall become effective July 1, 1968 and shall remain in effect thereafter from year to year on a calendar year basis.

Section 13. REPEALER: Any ordinance or part of ordinance conflicting with any of the provisions of this Ordinance shall be and the same is hereby repealed insofar as the same affects this Ordinance.

ORDAINED AND ENACTED this 14th day of May, 1968.

BOROUGH OF MONROEVILLE

ATTEST:

By S/ Frank A. Witt  
President of Council

S/ Carrol F. Pickens  
Secretary

EXAMINED AND APPROVED this 16th day of May, 1968.

S/ John J. Duncan  
Mayor