

ORDINANCE NO. 697

AN ORDINANCE AMENDING ORDINANCE NO. 602 REVISING THE DUE DATES FOR THE FILING OF OCCUPATION PRIVILEGE TAX RETURNS AND PAYMENT OF SUCH TAX

BE IT ORDAINED AND ENACTED by the Borough of Monroeville, in Council assembled, as follows:

Section 1. Section 4(b) of Ordinance No. 602 enacted May 14, 1968, is amended to read as follows:

"Section 4. Collection through employers: * * * * *

(b) As to each taxpayer employed for any length of time on or before January 1 of the calendar year for 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 January 15 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 March 31 of the year, June 30 of the year, September 30 of the year, and December 31 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 April 15, July 15, or October 15 of the calendar year, and January 15 of the ensuing year."

Section 2. Section 5 of Ordinance No. 602 is amended to read as follows:

"Section 5. Direct payment by taxpayers. Every taxpayer who is self-employed or whose tax for any 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 January 1 of any calendar year shall file the return and pay the tax on or before January 15 of the calendar year, and each such taxpayer who first becomes subject to the tax after January 1 of any calendar year shall file the return and pay the tax on or before April 15, July 15, or October 15 of the calendar year and January 15 of the ensuing year, whichever of such payment dates first occurs at least thirty days after the taxpayer first becomes subject to the tax."

Section 3. Effective date, This Ordinance shall become effective August 1, 1970.

Section 4. Repealer. Any Ordinance or part of an Ordinance conflicting with any of the provisions of this Ordinance shall be and the same are hereby repealed to the extent of such conflict, provided, however, that no rights to the collection of back taxes or interest accruing thereon under the prior sections of Ordinance No. 602 shall in any way be affected by this Ordinance.

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ORDAINED AND ENACTED in Council this 14th day of July, 1970.

BOROUGH OF MONROEVILLE

ATTEST:

S/ Carrol F. Pickens
Secretary

By S/ George C. Dale
President of Council

(SEAL)

APPROVED this 15th day of July, 1970.

S/ John J. Duncan
Mayor

Entered in Legal Book July 17, 1970.