

ORDINANCE NO. 21

AN ORDINANCE PROVIDING FOR THE ASSESSMENT, LEVY, AND COLLECTION OF A TAX FOR GENERAL TOWNSHIP PURPOSES, UPON ALL SALARIES, WAGES, COMMISSIONS AND OTHER COMPENSATION EARNED ON AND AFTER THE 15th DAY OF OCTOBER, 1964, BY RESIDENTS OF THE TOWNSHIP OF SOUTH HUNTINGDON, AND ON ALL SALARIES, WAGES, COMMISSIONS AND OTHER COMPENSATION EARNED ON AND AFTER THE 15th DAY OF OCTOBER, 1964, BY NON-RESIDENTS OF THE TOWNSHIP OF SOUTH HUNTINGDON, FOR WORK DONE OR SERVICES PERFORMED OR RENDERED IN THE TOWNSHIP OF SOUTH HUNTINGDON, AND ON ALL PROFITS OF BUSINESSES, PROFESSIONS OR OTHER ACTIVITIES EARNED ON AND AFTER THE 15th DAY OF OCTOBER, 1964, AND CONDUCTED BY RESIDENTS OF THE TOWNSHIP OF SOUTH HUNTINGDON, AND ON ALL NET PROFITS OF BUSINESSES, PROFESSIONS, OR OTHER ACTIVITIES EARNED ON OR AFTER THE 15th DAY OF OCTOBER, 1964, CONDUCTED IN THE TOWNSHIP OF SOUTH HUNTINGDON, BY NON-RESIDENTS OF THE TOWNSHIP OF SOUTH HUNTINGDON.

BE IT ORDAINED AND ENACTED, and it is hereby ordained and enacted by the Supervisors of South Huntingdon Township, Westmoreland County, Pennsylvania, pursuant to authority granted to South Huntingdon Township in the Commonwealth of Pennsylvania, and by an act of General Assembly approved the 25th day of June, 1947 P.L.1145 and amendments, and by an act of General Assembly approved the 14th day of October, 1959, P.L.1317.

SECTION 1. Unless otherwise expressly stated, the following terms shall have for the purpose of this Ordinance, the meaning herein indicated.

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

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

(c). The term "Compensation earned" or "Compensation paid" or "Earnings" shall mean all salaries, wages, commissions, bonuses, incentive payments, and/or other form of compensation, or remuneration, in such or in property, received by an individual, and paid, directly or through an agent, or by an employer for service rendered.

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

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

(f). The term "Net profit" 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). The term "Non-residents" shall mean an individual, co-partnership, association, or to other entity domiciled outside the Township of South Huntingdon.

(h). The term "Person" shall include natural persons, co-partnership, association, firm or fiduciary. Whenever used in any clause, prescribing and imposing a penalty, the term "PERSON" as applied to Association, shall mean the partner or members thereof, and as applied to Corporations, the officer thereof.

(i). The term "Resident" shall mean an individual, co-partnership, Association, or other entity, required hereunder to file a return on earnings, or net profits or to pay a tax thereon

(j). The term "Resident" shall mean an individual, co-partnership, Association, or other entity domiciled in the Township of South Huntingdon.

(k) "Other activities" shall mean investments in real or personal property of whatever nature or character.

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

SECTION 2. The following taxes are hereby imposed for general Township purposes:

(a). One-Half of one (1%) percent, on all salaries, wages, commission and other compensation earned on and after the 15th day of October, 1964, by residents of the Township of South Huntingdon.

(b). One-Half of one (1%) percent, on all salaries, wages, commissions and other compensation earned on and after the 15th day of October, 1964, by non-residents of the Township of South Huntingdon, for work done or service performed or rendered in the Township of South Huntingdon.

(c). One-Half of one (1%) percent, on all net profits of businesses, professions or other activities earned on and after the 15th day of October, 1964, conducted by residents of the Township of South Huntingdon.

(d). One-Half of one (1%) percent, on all net profits of businesses, professions or other activities earned on or after the 15th day of October, 1964, conducted in the Township of South Huntingdon, by non-residents of the Township of South Huntingdon.

The term "taxes" levied under (a) and (b) of this section shall relate to and be imposed upon compensation paid by an employer or on his behalf to any person who is employed by or renders service to him. The taxes levied under (c) and (d) of this section shall relate to and be imposed upon the net profits of any business, profession, or enterprise carried on by any person or owner or proprietor, either individually or in association with some other person or persons.

Such taxes shall be levied with respect to the compensation or net profits earned during the calendar year for which the tax is levied.

PROVIDED, HOWEVER, that when the fiscal year of a business, profession, or other activity differs from the calendar year, the tax shall be applicable to the net profits of the fiscal year, but for the levies on net profits in the period from Oct. 15, 1964 to October 15, 1965, inclusive, the tax be applicable only to the portion of the net profits as were earned on and after Oct. 15, 1964.

SECTION 3. The Township Tax Collector, on any other person designated by the Board of Supervisors, is hereby designated receiver of the taxes imposed by the Ordinance. He shall collect and receive all such taxes, shall furnish a receipt for their payment and shall keep a record, showing the amount received by him from each taxpayer under this Ordinance, and the date of such receipt. The Township Solicitor is empowered to prescribe rules and regulations relating to any matter or thing pertaining to the administration and enforcement of the provisions of this Ordinance. Such rules and regulations shall be inscribed by the Township Tax Collector in a book for that purpose and open to the inspection of the public.

SECTION 4. Every person whose earnings or profits are subject to the tax imposed by this Ordinance, shall, on or before Jan. 1st, 1965, make and file an estimated return with the Township Tax Collector. Such an estimated return shall be filed on a form prescribed by the Township Solicitor, furnished at the expense of the Township, and obtainable from the Township Tax Collector. The information on such estimated return shall include the name and address of the taxpayer, his place of employment or business, the aggregate amount of compensation or net profits estimated to be earned by him during the year and subject to such tax, the amount of taxes due to the Township of South Huntingdon, under this Ordinance, the amount of tax on Salaries, wages, commissions and other compensation or net profits paid by such taxpayer during the periods covered by such estimated return to the Township of South Huntingdon, and/or any other political sub-division of the Commonwealth of Pennsylvania, not including any ~~such~~ school district, comprising part or all of the area of the Township of South Huntingdon, with the such other pertinent information as may be required.

= PROVIDED, HOWEVER, that where an estimated return is made for a fiscal year or for any other period different from a calendar year, such estimated return shall be made within 75 days after the beginning of such fiscal year or other period.

The person making such an estimated return, shall, at the time of filing thereof, pay to the Township Tax Collector, the amount of tax as shown thereon less any credits or deduction allowed pursuant to Section 5 of the Act of 1947 P.L. 1145, and its amendments for any concurrent period of a like tax to any other political sub-division of this Commonwealth by any resident of such other political sub-division.

PROVIDED, HOWEVER; That any taxpayer shall pay such tax, or the balance of such tax as shown on the estimated return, in equal installments, the first installment thereon on or before Jan. 1st, 1965, and the other installments thereof on or before April 1, 1965, July 1st, 1965 and Oct. 1st, 1965.

PROVIDED, FURTHER, That any taxpayer shall on or before Jan. 1st, 1965, or on or before fifteen days after the close of a fiscal year file a final return showing the exact amount of tax due for the preceding tax year less any credits heretofore paid, and pay the balance due as shown by said return at the time or claim a refund if any tax has been overpaid.

PROVIDED FURTHER, that in any case where the sole income of any person subject to tax under this Ordinance, is in the form of compensation paid by an employer, and where the entire tax due by such employee has been deducted by his employer and return thereof made to the Township Tax Collector, such employee shall not be required to file a return thereof. However, if such employee shall also be subject to a like tax imposed by any other political sub-division within this Commonwealth, such employee shall file a return with the Township Tax Collector, who is hereby authorized to refund to such employee any differences to which he shall be entitled under the provisions of Section 5 of the Act of 1947 P.L. 1145 and amendments thereto.

SECTION 5. Every employer within the Township of South Huntingdon, shall deduct monthly or more frequently than monthly, at the time of payment of compensation due by him to any employee, the tax of $\frac{1}{2}$ of 1% of the amount of the compensation for such period. The tax so deducted may be paid by the employer to the Township Tax Collector at the time said deduction is made or may be paid monthly or quarterly at the election of the employer, but must be paid on or before the 15th day of the month succeeding the period selected. Each employer, shall, on or before the 31st day of January of each year, or more frequently, if he so desires, make a return to the Township Tax Collector of the tax so deducted, and paid during the period covered by such return. Such return shall be made on a form prescribed by the Township Solicitor, procured at the expense of the Township, and furnished by or obtainable from the Township Tax Collector; it shall set forth the name and residence of such employee or such employer during all or part of the preceding year or other period, the amount of compensation earned by each of such employees during the preceding year or other period, and any other pertinent information that may be required.

PROVIDED, however, that the failure or omission by any employer either residing within or outside of the Township of South Huntingdon, to deduct such tax and make such return to the Township Tax Collector, shall not relieve an employee from the payment of such tax and the compliance with such regulations with respect to making returns and payment thereof as may be estimated under this Ordinance.

SECTION 6. The Township Tax Collector, or any other person designated by the Board of Supervisors for the purpose, is hereby authorized to examine the books, papers and records of any employer or supposed employer or of any taxpayer or supposed taxpayer, in order to verify the accuracy of any return made, of, if no return is made, to ascertain the amount of tax due by any person under this Ordinance. Every such employer or supposed employer or taxpayer, or supposed taxpayer is directed and required to give to the Township Tax Collector, or such other authorized person, the means, facilities, and opportunity for such examinations and investigations as are hereby authorized. The Township Tax Collector is hereby authorized to examine any person under oath concerning any income which was or should have been returned for taxation, and to this end, the Board of Supervisors may compel the production of books, papers and records and the attendance of all persons before such Township Tax Collector, whether as parties or witnesses, when the Township Tax Collector believes to have knowledge of such income.

Any information gained by the Township Tax Collector, or any other official or agent of the Township as a result of any returns, investigations, hearings or verifications required or authorized by this Ordinance, shall be confidential, except for official purposes, and exempt in accordance with proper judicial order or as otherwise provided by law. Any disclosure of any such information contrary to the provisions of this Section, shall constitute a violation of this Ordinance.

SECTION 7. All taxes imposed by this Ordinance, together with all interest and penalties

shall be recovered by the Township Tax Collector, as other debts of the like amount are recoverable.

SECTION 8. All taxes imposed by this Ordinance remaining unpaid after they shall become due, shall bear interest in addition to the amount of the unpaid tax at the rate of 6% per annum, and the persons upon whom such taxes are imposed shall be further liable to a penalty of $\frac{1}{2}$ of 1% of the amount of the unpaid tax for each month or fraction of a month for the first six months of payment.

SECTION 9. Any person convicted before a Justice of the Peace of the Township, of violating any of the provisions or requirements of this Ordinance, or of failing, neglecting or refusing to pay any tax, penalties or interest imposed by this Ordinance, or refusing to pay any tax, penalties or interest imposed by this Ordinance, or refusing to permit the Township Tax Collector, or any other person authorized under this Ordinance to examine his books, papers or records; or of knowingly making any incomplete, false or fraudulent return; or of attempting to do anything whatever to avoid the payment of the whole or any part of the tax imposed under this Ordinance, shall be liable to a fine or penalty not exceeding \$100.00 for each and every offense, and the costs of prosecution thereof, and in default thereof, to undergo imprisonment in the County Jail for a period not exceeding 30 days.

PROVIDED, that such fines or penalty shall be in addition to any other penalty imposed by any other section of this Ordinance. The failure of any employer or taxpayer to receive or procure a return shall not excuse him from making a return

SECTION 10. This Ordinance shall not apply to any person or property as to whom or which is beyond the legal power of the Board of Supervisors to impose the tax or duties provided for.

SECTION 11. If any section, clause or sentence, 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, sentence, clauses or section or parts of this Ordinance. It is hereby declared as the intent of the Board of Supervisors that this Ordinance would have been adopted had such unconstitutional, illegal or invalid sentence, clause, section, or part thereof had not been included herein.

SECTION 12. This Ordinance shall become effective 30 days after final enactment, but nothing herein contained shall be construed to impose a tax on any income, salaries, wages, commissions or net profits earned or received before Oct. 15, 1964 and after Oct. 15, 1965.

ORDAINED AND ENACTED by the Board of Supervisors of South Huntingdon Township, at a meeting held the 4 day of April 1964.

SOUTH HUNTINGDON TOWNSHIP.

BY: Frank L. Forsythe
President of Board of Supervisors.

ATTEST:

Frank Kostello
TOWNSHIP SECRETARY.