

TOWNSHIP OF OHIO

ORDINANCE NO. 80

AN ORDINANCE TO PROVIDE FOR THE GENERAL REVENUE BY LEVYING A TAX IN THE AMOUNT OF TEN DOLLARS (\$10.00) UPON THE PRIVILEGE OF ENGAGING IN AN OCCUPATION WITHIN THE TOWNSHIP IN 1968, FROM THE EFFECTIVE DATE OF THIS ORDINANCE, TO BE PAID BY EACH INDIVIDUAL EXERCISING SUCH PRIVILEGE; PROVIDING FOR AN EXEMPTION; 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 Supervisors of Ohio Township, under the authority of the Act of December 31, 1965, P. L. 1257, as amended, hereby enacts as follows:

Section 1. Title

This Ordinance shall be known and may be cited as the "Ohio Township Occupation 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 Ohio;
- (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) "Treasurer" shall mean the Treasurer of Ohio Township.

Section 3. Levy

For general revenue purposes, a tax is hereby levied upon the privilege of engaging in an occupation within the Township in 1968, 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 dollars (\$10.00) in accordance with the provisions of this Ordinance; except that any person deriving less than one thousand dollars (\$1,000.00) per year from such occupation shall be exempt from the tax imposed by this Ordinance upon submitting satisfactory proof thereof to the Treasurer.

Section 4. Collection Through Employers

- (a) Every employer, within fifteen (15) days after the effective date of this Ordinance or within fifteen (15) days after first becoming an employer, shall register with the Treasurer the employer's name, address and such other information as the Treasurer may require.
- (b) As to each taxpayer employed for any length of time on or before September 30, 1968, each employer shall deduct the tax from compensation payable to the taxpayer, file a return on a form prescribed by the Treasurer and pay the Treasurer the full amount of all such taxes on or before October 31, 1968. 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 December 31,

March 31, June 30 and September 30, in the present calendar year and hereafter from year to year as said tax may be imposed without substantial change to this Ordinance, each employer shall deduct the tax from compensation payable to the taxpayer, file a return on a form prescribed by the Treasurer and pay the Treasurer the full amount of all taxes deducted for each such three-month period on or before January 31, April 30, July 31, and October 31 respectively.

- (c) Any employer who discontinues business or ceases operation, shall, within fifteen (15) days after discontinuing business or ceasing operation, file the return hereinabove required and pay the unpaid taxes to the Treasurer.
- (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 Treasurer, shall be liable for such tax in full, without deduction of the fee hereinafter provided, 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 employees.
- (f) Each employer may deduct and retain a fee equal to two per cent (2%) of the total amount of 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 reason is not collected under Section 4 of this Ordinance shall file a return on a form prescribed by the Treasurer and shall pay the tax directly to the Treasurer. Each such taxpayer who first becomes subject to the tax on or before September 30, 1968, shall file the return and pay the tax on or before October 31, 1968, and each such taxpayer who first becomes subject to the

tax after September 30, 1968, shall file the return and pay the tax on or before December 31, April 30, July 31 and October 31 in the present calendar year and hereafter from year to year as said tax may be imposed without substantial change to this Ordinance, 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, be subject to the tax and the provisions of this Ordinance.

Section 7. Administration and Enforcement

The Treasurer, on behalf of the Township, 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 Treasurer 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 Treasurer 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 treasurer and any agent designated by him all means, facilities and opportunity for the examinations hereby authorized.

Section 8. Collection

The Treasurer 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 an additional penalty of one-half of one percent (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 Treasurer may accept payment 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 Treasurer, the Treasurer shall refund the amount of the overpayment to the person who paid under protest. All refunds shall be made in conformity with the procedures prescribed by the Treasurer and approved by the Board of Supervisors.

Section 9. 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 three hundred dollars (\$300.00) 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.

Section 10. 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 the 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 Supervisors 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 11. Effective Date

This Ordinance shall become effective July 19, 1968, and shall remain in effect in accordance with the provisions of the Act of December 31, 1965, P. L. 1257, and its amendments.

ORDAINED AND ENACTED THIS 19th day of June, 1968.

ATTEST:

E. J. Stephenson
Secretary

TOWNSHIP OF OHIO

By James R. Lewis
Chairman,
Board of Supervisors