

SHAMOKIN TOWNSHIP ORDINANCE NO. 1969 - 1

AN ORDINANCE IMPOSING AN OCCUPATIONAL PRIVILEGE TAX FOR GENERAL PURPOSES ON EACH PERSON ENGAGED IN ANY OCCUPATION, TRADE, OR PROFESSION WITHIN THE TOWNSHIP OF SHAMOKIN.

BE IT ENACTED AND ORDAINED BY THE BOARD OF SUPERVISORS OF SHAMOKIN TOWNSHIP, NORTHUMBERLAND COUNTY, PENNSYLVANIA, IN REGULAR MEETING ASSEMBLED, AND IT IS HEREBY ENACTED AND ORDAINED PURSUANT TO THE DICTATES OF AN ACT OF GENERAL ASSEMBLY APPROVED THE 31ST DAY OF DECEMBER, 1965, NO. 511, EFFECTIVE JANUARY 1, 1966, KNOWN AS "THE LOCAL TAX ENABLING ACT."

SECTION 1 - DEFINITIONS

The following words and phrases, when used in this Ordinance, shall have the meaning ascribed to them in this section, except where the context or language clearly indicates or requires a different meaning.

(a) "Individual" shall mean any person, male or female, engaged in any occupation, trade or profession within boundaries of the Township of Shamokin, Northumberland County, Pennsylvania.

(b) "Occupation" shall mean any trade, profession, business or underwriting of any type, kind or character, including services, domestic or other, carried on or performed within the boundaries of the Township of Shamokin, for which compensation is charged or received in excess of Six Hundred (\$ 600.00) Dollars, whether by means of salary, wages, commission or fees for services rendered.

(c) "Employer" shall mean an individual, partnership, association, corporation, governmental body, or other entity, employing one or more persons on a salary, wage, commission or other compensation basis, including a self-employed person.

(d) "Tax" shall mean the Occupational Privilege Tax in the amount of Ten (\$ 10.00) Dollars levied by this Ordinance.

(e) "Tax Collector" shall mean the Tax Collector selected by the Township of Shamokin and said Collector shall receive such compensation for his services and expenses as determined by the Board of Supervisors. Such Tax Collector shall have the powers and duties, and be subject to the penalties provided in "The Local Tax Enabling Act", its supplements and amendments.

(f) "Fiscal Year" shall mean the twelve (12) month period beginning January 1, 1969, and ending December 31, 1969.

(g) "Township of Shamokin" shall mean the area within the geographical boundary lines of the said Township located in Northumberland County, Pennsylvania.

(h) "He", "His" or "Him" shall mean and indicate the singular and plural number as well as male, female and neuter gender.

SECTION II - LEVY

The Township of Shamokin hereby levies and imposes on each individual engaged in an occupation during the fiscal year of 1969 within the boundaries of the Township of Shamokin an Occupational Privilege Tax. This tax is in addition to all other taxes of any kind or nature heretofore levied by the Township of Shamokin.

SECTION III - AMOUNT OF TAX

Beginning with the 1st day of January, 1969, each individual engaged in an occupation as heretofore defined, within the Township of Shamokin, shall be required to pay an Occupational Privilege Tax in the amount of Ten (\$ 10.00) Dollars per annum.

SECTION IV - DUTY OF EMPLOYERS

Each employer within the Township of Shamokin, as well as those employers situated outside the Township of Shamokin but who engage in business within the Township of Shamokin, is hereby charged with the duty of collecting from each of his employees engaged by him and performing for him within the Township of Shamokin, the said tax of Ten (\$ 10.00) Dollars per annum, and of making a return and payment thereof to the Tax Collector. Further, each employer is hereby authorized to deduct this tax from each employee in his employ whether said employee is paid by salary, wages or commission and whether or not part or all of such services are performed within the Township of Shamokin, Northumberland County, Pennsylvania.

SECTION V - RETURNS

Each employer shall prepare and file a return showing a computation of the tax on forms to be supplied to him by the Tax Collector, as designated by the Township of Shamokin. It is further provided that if the employer fails to file said return and pay said tax, whether or not he makes a collection thereof from the salary, wages or commissions paid by him to said employee, the employer shall be responsible for the payment of the tax in full as though the tax had originally been levied against him.

SECTION VI - DATES FOR DETERMINING TAX LIABILITY AND PAYMENT

Each employer shall use his employment records from the 1st day of January, 1969, and the 1st day of January of each succeeding year while this Ordinance shall remain in force, to the 31st day of December, 1969, and the 31st day of December in each succeeding year, for determining the number of employees from whom said tax shall be deducted and paid over to the Tax Collector on or before January 31, 1970, and the 31st day of January of each succeeding

year. Interim Reports shall be made by each employer on March 31, 1969, July 31, 1969, October 31, 1969, and January 31, 1970, and on like dates of each succeeding year, of new employees as reflected on his employment records from January 1, 1969, to March 31, 1969; April 1, 1969, to July 31, 1969; and August 1, 1969, to October 31, 1969, and on like dates of succeeding years. Payments on these Interim Reports shall be made on March 31, 1969, July 31, 1969, and October 31, 1969, and on like dates of succeeding years, respectively. Payments on the final report shall be made on January 31, 1970, and on the 31st day of January of each succeeding year.

SECTION VII - INDIVIDUALS ENGAGED IN MORE THAN ONE OCCUPATION

Individuals who shall have more than one (1) occupation within the Township of Shamokin 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 Tax Collector, which form shall be evidence of deduction having been made and when presented to any other employer shall be authority for each 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.

SECTION VIII - SELF-EMPLOYED INDIVIDUALS

All self-employed individuals who perform services of any type or kind, engaged in any occupation or profession within the Township of Shamokin, shall be required to comply with this Ordinance and pay the tax to the Tax Collector on or before January 31, 1970, or the like date of succeeding years, or as soon thereafter as he engages in an occupation.

SECTION IX - EMPLOYERS AND SELF-EMPLOYED INDIVIDUALS RESIDING BEYOND
THE BOUNDARIES OF THE TOWNSHIP OF SHAMOKIN

All employers and self-employed individuals residing or having their places of business outside of the Township of Shamokin, but who perform services of any type or kind or engage in any occupation or profession within the Township of Shamokin, do by virtue thereof agree to be bound and subject themselves to the provisions, penalties and regulations promulgated under this Ordinance with the same force and effect as though they were residents of the Township of Shamokin. Further, any individual engaged in an occupation within the Township of Shamokin, and an employee of a non-resident employer, may, for the purpose of this Ordinance, be considered a self-employed person, and in the event this tax is not paid, the Township of Shamokin shall have the option of proceeding against either the employer or the individual for the collection of this tax as hereinafter provided.

SECTION X - ADMINISTRATION OF TAX

(a) It shall be the duty of the Tax Collector to accept and receive payment of this tax and keep a record thereof showing the amount received by him from each employer or self-employed person together with the date the tax was received.

(b) The Tax Collector is hereby charged with the administration and enforcement of this Ordinance and is hereby charged and empowered to prescribe, adopt, promulgate rules and regulations relating to any matter pertaining to the administration and enforcement of this Resolution, including provisions for the examination of the payroll records of any employer subject to this Ordinance; the examination and correction of any return made in compliance with this Ordinance and any payment alleged or found to be incorrect, or as which overpayment is claimed or found to have occurred. Any person aggrieved

by any decision of the Tax Collector shall have the right to appeal to the Court of Common Pleas of Northumberland County as in other cases provided.

(c) The Tax Collector is hereby authorized to examine the books and payroll records of any employer in order to verify the accuracy of any return made by an employer, or, if no return was made, to ascertain the tax due. Each employer is hereby directed and required to give the Tax Collector the means, facilities and opportunity for such examination.

SECTION XI - SUITS FOR COLLECTION

(a) In the event that any tax under this Ordinance remains due and unpaid thirty (30) days after the due dates above set forth, the Tax Collector may sue for the recovery of any such tax due or unpaid under this Ordinance together with interest and penalty.

(b) If for any reason the tax is not paid when due, interest at the rate of six (6%) per cent on the amount of said tax shall be calculated beginning with the due date of said tax and a penalty of five (5%) per cent shall be added to the flat rate of said tax for payment thereof. Where suit is brought for the recovery of this tax, the individual liable therefor shall in addition be responsible and liable for the costs of collection.

SECTION XII - FINE AND PENALTY

Whoever makes any false or untrue statement on any return required by this Ordinance, or who refuses inspection of his books, records or accounts in his custody and control, setting forth the number of employees subject to this tax who are in his employment, or whoever fails or refuses to file any return required by this Ordinance, shall upon conviction be sentenced to pay a fine of not more than Three Hundred (\$ 300.00) Dollars for each offense and in default of payment of said fine be imprisoned in Northumberland County Prison for a period not exceeding thirty (30) days for each offense. It is further provided

that the action to enforce the fine and penalty herein provided may be instituted against any person in charge of the business of any employer who has failed or refuses to file a return required by this Ordinance.

SECTION XIII - VALIDITY

The provisions of this Ordinance are severable and if any of its provisions shall be held invalid or unconstitutional, the decision of the Court shall not affect or invalidate any of the remaining provisions. It is hereby declared to be the intent of the Supervisors of Shamokin Township that this Ordinance would have been adopted if such illegal, invalid, or unconstitutional provision had not been included herein.

SECTION XIV - SAVING CLAUSE

(a) Nothing contained in this Ordinance shall be construed to empower the Township of Shamokin to levy and collect the tax hereby imposed upon any occupation not within the taxing power of the Township of Shamokin under the Constitution of the United States and the laws of the Commonwealth of Pennsylvania.

(b) If the tax hereby imposed under the provisions of this Ordinance shall be held by any Court of competent jurisdiction to be in violation of the Constitution of the United States or of the laws of the Commonwealth of Pennsylvania, as to any individual, the decision of the Court shall not affect or impair the right to impose or collect said tax, or the validity of the tax so imposed on other persons or individuals as herein provided.

SECTION XV - EFFECTIVE DATE

This Ordinance shall become effective thirty (30) days after its enactment for the fiscal year of 1969.

Enacted, Ordained and Passed by the Supervisors of the Township of
Shamokin, Northumberland County, Pennsylvania, this 5th day of February, 1969.