

ORDINANCE NO. 13

AN ORDINANCE IMPOSING A TAX FOR GENERAL REVENUE PURPOSES ON SALARIES, WAGES, COMMISSIONS AND OTHER COMPENSATION EARNED AND PAID ON OR AFTER JANUARY 1, 1971, BY RESIDENTS OF THE TOWNSHIP OF SOUTH BEAVER, BEAVER COUNTY, PENNSYLVANIA, AND ON SALARIES, WAGES, COMMISSIONS AND OTHER COMPENSATION EARNED AND PAID AFTER JANUARY 1, 1971, BY NON-RESIDENTS OF THE TOWNSHIP OF SOUTH BEAVER FOR WORK DONE OR SERVICES PERFORMED OR RENDERED IN THE TOWNSHIP OF SOUTH BEAVER, AND ON THE NET PROFITS EARNED ON OR AFTER JANUARY 1, 1971, OF BUSINESSES, PROFESSIONS OR OTHER ACTIVITIES CONDUCTED IN THE TOWNSHIP OF SOUTH BEAVER BY SUCH RESIDENTS, AND ON THE NET PROFITS EARNED ON OR AFTER JANUARY 1, 1971, OF BUSINESSES, PROFESSIONS OR OTHER ACTIVITIES CONDUCTED IN SAID TOWNSHIP BY NON-RESIDENTS; REQUIRING THE FILING OF RETURNS AND THE GIVING OF INFORMATION BY EMPLOYERS AND THOSE SUBJECT TO THE SAID TAX; IMPOSING ON EMPLOYERS THE DUTY OF COLLECTING THE TAX AT SOURCE AND PAYING THE SAME TO THE TOWNSHIP OF SOUTH BEAVER; PROVIDING FOR THE ADMINISTRATION, COLLECTION AND ENFORCEMENT OF THE SAID TAX; CONFERRING AND IMPOSING POWERS AND DUTIES ON THE EARNED INCOME TAX COLLECTOR AND IMPOSING PENALTIES.

BE IT ENACTED AND ORDAINED by the Supervisors of the Township of South Beaver, Beaver County, Pennsylvania, and it is hereby enacted and ordained by authority of the same, under the authority of the "Local Tax Enabling Act", Act No. 511 of 1965, effective January 1, 1966, and its amendments:

SECTION 1.  
Incorporation of Statute

The provisions of Section 13 of the Local Tax Enabling Act, Act. No. 511 of 1965, the supplements and amendments thereto from time to time enacted, are incorporated hereby by reference thereto, except to the extent that options are provided in said Section 13, this Ordinance designates the option selected, and except as and where hereinafter specifically provided otherwise.

SECTION 2  
Imposition of Tax

A tax for general revenue purposes of one-half (1/2) of one percentum is hereby imposed on (a) salaries, wages, commissions and other compensation earned or paid after January 1, 1971, by residents of the Township of South Beaver; and on (b) salaries, wages, commissions and other compensation earned or paid after January 1, 1971, by non-residents of the Township of South Beaver for work done or services performed or rendered in the Township of South Beaver; and on (c) the net profits earned after January 1, 1971, of businesses, professions or other activities conducted by such residents and on (d) the net profits earned after January 1, 1971, of businesses, professions or other activities conducted in the Township of South Beaver by non-residents.

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

SECTION 3.  
Declarations.

A. Every taxpayer whose net profits are subject to the tax imposed by this Ordinance shall file a declaration of his net profits for the current year and shall pay the tax due thereon in quarterly installments and shall make and file final returns and pay to the designated Tax Collector the balance of the tax due, all as provided in Section 13, 111 A(1) of the Local Tax Enabling Act.

B. Every taxpayer whose earnings are subject to the tax imposed by this Ordinance shall make and file final returns and pay to the designated Tax Collector the balance of the tax due, as provided in Section 13, 111, B, first paragraph, of the Local Tax Enabling Act.

C. Every taxpayer whose earnings are not subject to the provisions of this Ordinance and of the Local Tax Enabling Act relating to collection at source, shall make and file with the designated Tax Collector quarterly returns and shall pay quarterly the amount of tax shown as due on such returns all as provided in Section 13, (B2), of the Local Tax Enabling Act.

D. The Designated Tax Collector is hereby authorized to provide by regulation, subject to the approval of the Board of Supervisors, that the return of an employer or employers, showing the amount of tax deducted by said employer or employers from the salaries, wages, or commissions of an employee, and paid by the person or persons to the officer shall be accepted as the return required of any employee whose sole income, subject to the tax or taxes under this Ordinance, is such salary, wages or commissions.

SECTION 4.  
Collection at Source

Every employer having an office, factory, workshop, branch warehouse or other place of business within the Township of South Beaver who employs one or more persons, other than domestic servants, for a salary, wage, commission or other compensation, shall register with the designated Tax Collector, deduct the tax imposed by this Ordinance on the earned income of his employee or employees and shall make and file quarterly returns and final returns and pay quarterly to the designated Tax Collector the amount of taxes deducted as set forth in Section 13, 1V, of the

Local Tax Enabling Act.

SECTION 5.  
Administration

The earned income tax collector shall be selected from time to time by resolution of, and shall receive such compensation for his services and expenses as determined from time to time by, the Board of Supervisors. Such collector shall have the powers and duties, and shall be subject to the penalties as provided in the Local Tax Enabling Act.

Section 6  
Collection of Unpaid Taxes

All taxes imposed by this Ordinance together with all interest and penalties, shall be recoverable by the Township Solicitor as other debts of like amount are recoverable, in addition to the powers of collection possessed by the Tax Collector.

Any suit brought to recover the tax imposed by this Ordinance shall be begun within five (5) years after such tax is due or within five (5) years after a declaration or return is filed, whichever date is later. Provided, however, that this limitation shall not prevent the institution of a suit for the collection of any tax due or determined to be due in the following cases:

1. Where no declaration or return was filed by any person, although a declaration or return was required to be filed by him under the provisions of this Ordinance.

2. Where an examination of the declaration or return filed by any person or of other evidence relating to such declaration or return in the possession of the Tax Collector reveals a fraudulent evasion of taxes, including but not limited to, substantial understatement of taxes deducted and of actual or estimated net profits or earnings.

3. Where any person has deducted taxes under the provision of the Ordinance and has failed to pay the amounts so deducted to the Tax Collector.

SECTION 7.  
Interest and Penalties

If for any reason the tax is not paid when due, interest at the rate of six (6%) percent per annum on the amount of said tax, and an additional penalty of One-half of one (.5%) percentum of the amount of the unpaid tax for each month or fraction thereof during which the tax remains unpaid, shall be added and collected. Where suit is brought for the recovery of any such tax, the person liable therefor, shall, in addition, be liable for the cost of collection, and the interest and penalties herein imposed.

SECTION 8.  
Payment under Protest and Refunds

The tax collector is hereby authorized to accept payment under protest of the amount of tax claimed by the Township of South Beaver in any case where any person disputes the validity or amount of the Township of South Beaver's claim for the tax. If it is thereafter judicially determined by a court of competent jurisdiction that there has been an overpayment to the Tax Collector, the amount of such overpayment shall be refunded to the person who paid under protest together with interest at the rate of six (6%) percent per annum from the date of said payment.

SECTION 9.  
Applicability

The tax imposed by this Ordinance shall not apply:

A. To any person as to whom it is beyond the legal power of the Township of South Beaver to impose the tax herein

provided for under the Constitution of the United States and the Constitution and Laws of the Commonwealth of Pennsylvania.

B. To institutions or organizations operated for public, religious, educational or charitable purposes, to institutions or organizations not organized or operated for private profits or to trusts and foundations established for any of the said purposes.

This section shall not be construed to exempt any person who is an employer from the duty of collecting the tax at source from the employees and paying the amount collected to the Tax Collector under the provisions of this Ordinance.

SECTION 10.  
Fines and Penalties for violation of Ordinance

Any person who fails, neglects or refuses to make any declaration or return required by this Ordinance; any employer who fails, neglects or refuses to register or to pay the tax deducted from his employees; any person who refuses to permit the Tax Collector or any agent designated by him to examine his books, records and papers; and any person who makes any incomplete, false or fraudulent returns or attempts to do anything whatsoever to avoid the full disclosure of the amount of his net profits or earnings to avoid the payment of the whole or any part of the tax imposed by this Ordinance, shall upon conviction in the manner provided in the Second Class Township Code be subject to a fine of not more than Three Hundred (\$300.00) Dollars and costs for each offense, and in default of payment of said fine and costs, to undergo imprisonment for not more than thirty (30) days for the non-payment of such fine or penalty and costs.

Any person who divulges any information which is confidential under the provisions of this Ordinance, shall upon conviction in the manner provided in the Second Class Township Code, be subject to a fine of not more than Three Hundred (\$300.00) Dollars and costs for each offense, and in default of payment of said fine and costs, undergo imprisonment for not more than Thirty (30) days for the non-payment of such fine and costs.

The penalties imposed under this section shall be in addition to any other penalty imposed by any other section of this Ordinance.

The failure of any person to receive or procure the forms required for making the declarations or returns required by this Ordinance shall not excuse him from making such declaration or return.

SECTION 11.  
Construction and Severability.

The provisions of this Ordinance are severable. If any sentence, clause or section of this Ordinance, is for any reason found to be unconstitutional, illegal or invalid, such unconstitutionality, illegality, invalidity shall not effect or impair any of the remaining provisions, sentences, clauses or sections of this Ordinance. It is hereby declared to be the intent of the Board of Supervisors that this Ordinance would have been adopted had such unconstitutional, illegal, or invalid sentence, clause or section not been included herein.

SECTION 12.  
Repeals

Any ordinance or part of any ordinance conflicting with this Ordinance is hereby repealed insofar as the same affects this Ordinance.

SECTION 13.  
Effective Date

This Ordinance shall become effective on January 1, 1971.

ENACTED AND ORDAINED this 17th. day of November 1970

BOARD OF SUPERVISORS  
TOWNSHIP OF SOUTH BEAVER

Dwight R. Glover  
Chairman

James King  
Ronald Douglas

ATTEST:

Hazel W. Lightfoot  
Secretary