

CHAPTER 17

OCCUPATIONAL PRIVILEGE TAX

BOROUGH OF WYALUSING
ORDINANCE NO. 17

AN ORDINANCE CHAPTER NO. 17, OCCUPATIONAL PRIVILEGE TAX, OF THE CODE OF THE BOROUGH OF WYALUSING, COUNTY OF BRADFORD, COMMONWEALTH OF PENNSYLVANIA.

§10. Definitions.

A. Unless otherwise expressly stated, the following terms shall have, for the purpose of this article, the meanings herein indicated:

ASSOCIATION -- A partnership, limited partnership or any other form or unincorporated enterprise owned by two or more persons.

BUSINESS -- Includes any enterprise, activity, profession or undertaking of any nature conducted for profit or ordinarily conducted for profit, whether by an individual, corporation, copartnership, association or other entity.

CORPORATION -- Any corporation or joint-stock association organized under the laws of the United States, the Commonwealth of Pennsylvania or any other state, territory, foreign country or dependency.

EMPLOYER -- An individual, copartnership, association, corporation, institute, governmental body or unit or agency, or any other entity employing one or more persons for a salary, wage, commission or other compensation, including a self-employed person.

INDIVIDUAL or PERSON -- Includes natural persons, copartnership, association, firm or any fiduciary. Whenever used in any clause prescribing or imposing a penalty, the term "individual" or "person" as applied to association shall mean the partners or members thereof, and as applied to corporation, the officers thereof.

NONRESIDENT -- An individual, copartnership, association or other entity domiciled outside the Wyalusing Borough.

OCCUPATION -- Any trade, possession, business or undertaking of any type, kind or character, including services, domestic or other, carried on or

performed within the corporate limits of the Borough of Wyalusing for which compensation is charged or received, whether by means of salary, wages, commissions or fees for services, rendered.

RESIDENT -- An individual, copartnership, association or other entity domiciled in the Borough of Wyalusing.

B. Word usage. The singular shall include the plural, and the masculine shall include the feminine and the neuter.

§11. Levy of tax.

An annual tax for general revenue purposes is hereby levied as follows: An annual tax for general revenue purposes is hereby levied, said tax being an occupational privilege tax, at the rate of \$10 upon the individual or person subject to this tax, and is hereby assessed, levied and imposed upon each individual or person, including both resident and nonresident individuals or person engaged in an occupation undertaking or business whose gross income or earnings from all sources amount to the sum of \$5,000 or more, within the boundaries of the Borough of Wyalusing.

§ 12. Tax to be in addition to other taxes.

This occupational privilege tax shall be and is, in addition to all other taxes levied, assessed and imposed by said Borough of Wyalusing.

§13. Tax payable to borough or appointed Collector.

The tax herein levied, assessed and imposed shall be payable to the Borough of Wyalusing or to a Collector appointed by said Council of said borough.

§ 14. Manner of collection; receipt; record.

The tax herein levied, assessed and imposed shall be collectible in the same manner as provided for the collection of other taxes, including the collection thereof from the employer of the taxpayer as provided in the Act of Assembly of the Commonwealth of Pennsylvania hereinabove set forth. The Borough of Wyalusing or any other person or firm appointed by the Council of said Borough as Collector of said taxes shall collect and receive all such taxes, shall furnish a receipt for their payment and shall keep a record showing the amount received from each taxpayer under this article and the date of each receipt.

§ 15. Payment schedule.

The tax is levied, assessed and imposed hereunder for the calendar year ending December 31, 1997, and for that period is payable as of October 6, 1997. Thereafter the tax shall continue on a calendar year basis, beginning January 1, 1998. The tax shall apply to all those who are subject to the tax as of that date and thereafter during each calendar year as additional individuals or persons become subject to said tax as hereby assessed, levied and imposed.

§16. Collection at source.

As to each taxpayer subject to this tax employed on October 6, 1997, and thereafter during the calendar year 1997, each employer shall deduct the tax for the compensation payable to the taxpayer, file a return on a form prescribed by the Collector and pay the Collector the full amount on all such taxes on or before January 15, 1998. As to each taxpayer subject to this tax employed on January 1, 1998, and thereafter, each employer shall deduct the tax from the compensation payable to the taxpayer, file a return on a form prescribed by the collector and pay the collector the full amount on all such taxes on or before April 30. Thereafter, as to each taxpayer for whom no prior deduction has been made, who is employed for any length of time and subject to this tax during any of the three-month periods, ending July 31, October 31 and January 31, each employer shall deduct the tax from compensation payable to the taxpayer, file a return on a form prescribed by the Collector and pay to the Collector the full amount of all taxes deducted for said periods. Said returns by said employer shall set forth the names and residences of each employee of said employer, together with the names and residence and mailing addresses of each employee so employed within the boundaries of Wyalusing Borough during the calendar year 1997 ending December 31, 1997. The Borough of Wyalusing Collector is hereby empowered with calendar year 1997, pertaining to the employees during the entire calendar year of 1997 and each calendar year thereafter.

§ 17. Enforcement.

Rules and regulations; investigatory powers of the Borough of Wyalusing and the officers thereof: The President of the Wyalusing Borough Council or any other person or firm designated by the Borough of Wyalusing is hereby charged with the enforcement of the provisions of the resolution and is hereby empowered to prescribe, adopt, promulgate and enforce rules and regulations relating to any matter or thing pertaining to the administration and enforcement of the provisions of this article, including provision for the examination of employment.

§18. Failure to comply.

Any individual or person who willfully fails, neglects or refuses to pay said occupational privilege tax hereby imposed or to comply with any of the terms or provisions of this article or any regulation or requirement pursuant hereto and authorized hereby for a period of 30 days, in addition to other penalties provided by law, shall be liable to a penalty of 6% per annum on the amount of said tax due and, further, shall be required to pay the amount of the tax, together with interest thereon at the rate of 1/2 of 1% per month from the date said tax became due and payable under the provisions of this article.

§ 19. Taxes collected without exception.

The tax assessed, levied and imposed hereunder shall be collected from each individual or person subject to said tax, notwithstanding the fact that the names of any such person or individual shall not appear on the list of individuals or person subject to the taxation within the Borough of Wyalusing furnished to the Collector, and further notwithstanding the fact that no notice, by mail or otherwise, shall have been given to such individual or person of the fact that he or she is liable for payments of said tax.

§ 20. Collection of unpaid taxes.

All taxes imposed by this article, together with all interest and penalties, shall be recovered by the Collector and/or the Wyalusing Borough Solicitor as other taxes and other debts of like amounts are recovered as provided in the Act of Assembly of the Commonwealth of Pennsylvania hereinabove set forth.

§ 20.01. Violations and penalties.

Any individuals or persons convicted before any Justice of the Peace, Magistrate or court of competent jurisdiction for violating any of the provisions or requirements of this article, including the failure, neglect or refusal to pay said tax, penalties and interest imposed by this article, shall be subject to a fine or penalty not exceeding \$300 and costs for each such offense or to undergo imprisonment in the county jail for not more than 30 days for the nonpayment of such fine or penalty and costs within 30 days from the imposition thereof. Such fine or penalty shall be in addition to any other penalty imposed by any other section of this article.

§ 20.2. Applicability.

This article shall not apply to any individual or person as to whom or which it is beyond the legal power of the Borough of Wyalusing under the laws of the

Commonwealth of Pennsylvania to impose the tax, duties or obligations herein provided.

§20.3. Purpose of tax.

The tax imposed under this article shall be and is for the purposes of providing funds to meet the increased costs of operating the Borough of Wyalusing, in order to balance the budget for the year 1997 and thereafter.

§20.4. Estimated revenue for the year 1997.

The estimated revenue to be derived from the tax imposed by this article for the year 1997 is \$18,000.

§ 20.5. When effective.

The tax herein levied and assessed shall become effective October 6, 1997, and shall continue in effect and shall be regarded as a continuing tax and in force thereafter on a borough and fiscal year basis without annual reenactment, unless the rate of the tax subsequently changes.

Tax Discount and Penalty

§ 21. Applicability.

The rates of discounts and penalties hereinafter provided shall be applicable to the tax on assessed value of real estate under the Borough Code and the per capita tax.

§ 22. Discount rate.

For payment of the whole amount of the tax within two months after the date of the tax notice, the discount shall be 2% of the whole amount of the tax.

§ 23. Penalty rate.

For failure to make payment of the whole amount of the tax within four months after the date of the tax notice, the penalty shall be 5% of the amount of the tax.

THIS ORDINANCE shall take effect immediately upon adoption.