

ORDINANCE NO. 2000 -

AN ORDINANCE OF THE TOWNSHIP OF HILLTOWN IMPOSING A TAX ON EARNED INCOME AND NET PROFITS RECEIVED OR EARNED BY RESIDENTS OF HILLTOWN TOWNSHIP AT THE RATE OF .25% SPECIFICALLY FOR THE PURPOSE OF LAND PRESERVATION PURSUANT TO ACT 153 OF 1996, THE OPEN SPACE LANDS ACT

WHEREAS, the Board of Supervisors of Hilltown Township placed the question of imposing an additional Earned Income Tax at the rate of .25% before the voters of Hilltown Township pursuant to Hilltown Township Ordinance 2000-7; and

WHEREAS, the electors of Hilltown Township, in the General Election of November 7, 2000, approved the imposition of an additional Earned Income Tax at the rate of .25% by Hilltown Township to be used for the acquisition of open space, the acquisition of agricultural conservation easements, the acquisition of property development rights and for the purpose of acquiring recreation or historical lands.

NOW, THEREFORE, the Board of Supervisors of Hilltown Township hereby enacts and ordains:

SECTION 1. INCORPORATION OF STATUTES. The provisions of the Open Space Lands Act, Act 153 of 1996, 32 P.S. 5001 et seq., as amended, supplemented, modified or reenacted by the General Assembly of Pennsylvania, are incorporated herein by reference thereto. Additionally, the provisions of Section 6913 of the Local Tax Enabling Act, P.L. 1257, No. 511, December 31, 1965, 53 P.S. 6901-24 (1982), as amended, supplemented, modified or reenacted by the General Assembly of Pennsylvania, are incorporated herein by reference thereto; except to the extent that options are provided in said Section 6913, this Ordinance designates the option selected, and except as and where hereinafter specifically provided otherwise.

SECTION 2. IMPOSITION OF TAX.

- A. A tax for the purpose of acquiring interests in real property in order to secure open space pursuant to the Open Space Lands Act, Act 153 of 1996, 32 P.S. 5001 et seq., of .25% is hereby imposed on:
- (1) Salaries, wages, commissions and other compensation earned or paid on or after April 1, 2001 by residents of Hilltown Township; and on

(2) The net profits earned on or after April 1, 2001, of businesses, professions or other activities conducted by such residents.

- B. The tax levied under Subsection A(1) of this Section shall relate to and be imposed upon salaries, wages, commissions, and other compensation paid by an employer or on their behalf to any person who is employed by or renders services to them. The tax levied under Subsection A(2) of this Section will relate to and be imposed on the net profits of any business, profession or enterprise carried on by any person as owner or proprietor, either individually or in association with some other person or persons.

SECTION 3. DECLARATIONS, RETURNS AND PAYMENT OF TAX.

- A. Every taxpayer whose net profits are subject to the tax imposed by this Ordinance shall file a declaration of their net profits for the current year and shall pay the tax due thereon in annual installment, all as provided in Section 6913 III A (1), of the Local Tax Enabling Act, or estimated net profits for the current year and shall pay the tax due thereon in quarterly installments, all as provided in Section 6913 III A (1)(ii) 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 Income tax officer the balance of the tax due, as provided in Section 6913 III B of the Local Tax Enabling Act.
- C. Every taxpayer whose earnings are not subject to collection at the source, shall file with the Income tax officer quarterly returns and shall pay quarter-annually the amount of tax shown as due on such returns all as provided in Section 6913 III B (2) of the Local Tax Enabling Act.
- D. The Income tax officer is hereby authorized to provide by regulation, subject to the approval of the Hilltown Township 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 any employee, and paid by him or them to the Income tax 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 Hilltown Township who employs one or more persons, other than domestic servants, for a salary, wage, commission or other compensation, shall register with the Income tax officer,

deduct the tax imposed by this Ordinance on the earned income of their employee or employees and shall make and file quarterly returns and final returns and pay quarterly to the Income tax officer the amount of taxes deducted, all as provided in Section 6913 IV of the Local Tax Enabling Act.

SECTION 5. ADMINISTRATION. The Income tax officer shall be the same person or corporation appointed by the Board of Supervisors of Hilltown Township to collect the existing general revenue earned income tax.

SECTION 6. INTEREST AND PENALTIES FOR LATE PAYMENT. If for any reason the tax is not paid when due, interest at the rate of six percent (6%) per annum on the amount of said tax, and an additional penalty of one-half of one percent (1/2%) of the amount of the unpaid tax for each month or fraction thereof which the tax remains unpaid, shall be added and collected. Where suit is brought for recovery of any such tax, the person liable therefore shall, in addition, be liable for the costs of collection and the interest and penalties herein imposed.

SECTION 7. PENALTIES FOR VIOLATIONS.

- A. 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, or fails, neglects, or refuses to deduct or withhold the tax from his employees, any person who refuses to permit the Income tax officer or any agent designated by him to examine his books, records, and papers and any person who knowingly makes any incomplete, false or fraudulent return, or attempts to do anything whatsoever to avoid the full disclosure of the amount of their net profits or earned income in order to avoid the payment of the whole or any part of the tax imposed by this Ordinance, shall upon conviction therefor before any District Justice, or court of competent jurisdiction, be sentenced to pay a fine of not more than Five Hundred (\$500.00) Dollars for each offense, and costs, and in default of payment, to be imprisoned for a period not exceeding thirty (30) days.
- B. Any person who divulges any information which is confidential under the provisions of this Ordinance, shall, upon conviction therefor, before any District Justice or court of competent jurisdiction, be sentenced to pay a fine of not more than Five Hundred (\$500.00) Dollars for each offense, and costs, and in default of payment, to be imprisoned for a period not exceeding thirty (30) days.
- C. The penalties imposed under this Section shall be in addition to any other penalty imposed by any other Section of this or any other Ordinance.

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

SECTION 8. REPEALER/INTERPRETATION. All Ordinances or parts of Ordinances which are inconsistent herewith are hereby repealed.

SECTION 9. SEVERABILITY. If any sentence, clause, section 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, sentences, clauses, sections, or parts of this Ordinance. It is hereby declared as the intent of the Board of Supervisors of Hilltown Township that this Ordinance would have been adopted had such unconstitutional, illegal or invalid sentence, clause, section or part thereof not been included therein.

SECTION 10. EFFECTIVE DATE. This Ordinance shall become effective April 1, 2001, and it shall continue on a calendar year basis, thereafter, without annual reenactment.

ENACTED AND ORDAINED this 11th day of December, A.D., 2000, by the Board of Supervisors of the Township of Hilltown.

HILLTOWN TOWNSHIP
BOARD OF SUPERVISORS





