

ORDINANCE NO. 90-2

AN ORDINANCE OF THE TOWNSHIP OF HILLTOWN IMPOSING A TAX ON THE PRIVILEGE OF ENGAGING IN AN OCCUPATION; REQUIRING COLLECTION THROUGH EMPLOYERS AND DIRECT PAYMENT BY TAXPAYERS INCLUDING NONRESIDENTS; PROVIDING FOR ADMINISTRATION, ENFORCEMENT AND DELINQUENT COLLECTION PROCEDURES; AND PRESCRIBING PENALTIES FOR VIOLATION.

The Township of Hilltown hereby ordains:

Section 1. Authority of Enactment.

This ordinance is enacted under authority of the Local Tax Enabling Act, P.L. 1257, No. 511, December 31, 1965, 53 P.S. §6901 et seq. (1982) as hereafter amended, supplemented, modified or reenacted by the General Assembly of Pennsylvania.

Section 2. Definitions.

As used in this ordinance, the following terms shall have the meanings indicated, unless a different meaning clearly appears from the context:

COMPENSATION - salaries, wages, commissions, tips, bonuses, fees, gross receipts, or any other earned income.

EMPLOYER - any person, partnership, limited partnership, unincorporated association, institution, trust, corporation, governmental agency, or any other body engaged in business or situated in the Township of Hilltown, employing one or more employees engaged in any occupation other than domestic servants.

OCCUPATION - any livelihood, job, trade, profession, business or enterprise of any kind, including services, domestic or other for which monetary compensation is received or charged.

TAX COLLECTOR - person, public employee or private agency designated by the Township of Hilltown to collect and administer the tax levied by this Ordinance.

TAX PAYER - any natural person liable for the tax levied by this Ordinance.

Section 3. Imposition of Tax.

A tax for general revenue purposes, in the amount of Five (\$5.00) Dollars, is hereby imposed upon the privilege of engaging in an occupation within the Township of Hilltown in the year 1990 after the effective date of this Ordinance, and in each following calendar year thereafter. Each natural person who exercises such privilege for any length of time in any calendar year beginning with the year 1990, after the effective date of this Ordinance, shall pay the tax in accordance with the provisions hereof; provided, the tax hereby levied shall not be imposed upon any natural person whose total income during the taxable year in any figure is less than or equal to \$5,000.00.

Section 4. Collection Through Employers.

1. Each employer shall register with the tax collector the employer's name, address and other information the tax collector may require within fifteen (15) days after the effective date of this Ordinance or within fifteen (15) days after first becoming an employer.

2. For each taxpayer employed for any length of time after the effective date of this Ordinance and on or before March 31 of the current year, each employer shall deduct the tax from compensation payable to the taxpayer, file a return on a form prescribed by the tax collector, and pay to said tax collector the full amount of taxes deducted on or before April 30 of the current tax year. For each taxpayer for whom no prior deduction has been made, who is employed after the effective date of this Ordinance and in any of the three (3) month periods ending June 30, September 30, and December 31, of the current tax year, each employer shall deduct the tax from compensation payable to the taxpayer, file a return on a form prescribed by the tax collector, and pay said collector the full amount of all taxes deducted, on or before July 31 or October 31 of the current tax year, or January 31 of the following year, respectively.

3. Any employer who discontinues business or ceases operation before December 31 of any year during which this tax is in effect, shall file the return hereinabove required and pay the tax to the tax collector, within fifteen (15) days after discontinuing business or ceasing operations.

4. The failure of any employer to deduct the 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 tax collector, shall be liable for such tax in full, without deduction of the commission hereinafter provided, as though the tax had originally been levied against such employer.

5. As to employees who present official receipts evidencing prior payment of the tax imposed hereby either directly or by collection through employers, the employer shall not deduct the tax but shall maintain adequate records concerning such employees.

Section 5. Direct Payment of Taxpayers.

Every taxpayer who is self-employed or whose tax for any other reason is not collected under Section 4 of this Ordinance shall file a return on a form prescribed by the tax collector and shall pay the tax directly to said collector. Each such taxpayer who first becomes subject to the tax after the effective date of this Ordinance, and on or before March 31 of the current tax year, shall file the return and pay the tax on or before April 30 of the current tax year, and each such taxpayer who first becomes subject to the tax after March 31 of the current tax year, shall file the return and pay the tax on or before July 31 or October 31 of the current tax year, or January 31 of the following year, whichever of such payment dates first occurs at least thirty (30) days after the taxpayer becomes subject to the tax.

Section 6. Nonresident Taxpayers.

Both residents and nonresident taxpayers shall, by virtue of engaging in an occupation within the Township of Hilltown, be subject to the tax and the provisions of this Ordinance.

Section 7. Administration and Enforcement.

The tax collector shall collect and receive the taxes, interests, fines and penalties imposed by this Ordinance, and shall maintain records showing the amounts received and the dates such amounts were received. The tax collector 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. The tax collectors and agents designated by him may examine the records of any employer and/or supposed employer or of any 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 tax collector and any agent designated by him all means, facilities and opportunity for the examinations hereby authorized.

Section 8. Collection.

The tax collector shall collect by suit or otherwise, all taxes, interests, 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 taxes and an additional penalty of one-half of one percent (1/2 of 1%) of the amount of the 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 tax collector may accept payment under protest of the tax claimed by the Township of Hilltown in any case where any person disputes the Township of Hilltown's claim for the tax. If a court of competent jurisdiction thereafter decides that there has been overpayment to the tax collector, the tax collector shall refund the amount of the overpayment to the person who paid under protest. Any action instituted for such judicial determination shall be instituted within two (2) years of the last day of the period for which the tax is disputed or claim made. All refunds shall be made in conformity with the procedure prescribed by the Township of Hilltown.

Section 9. Penalties.

An employer or taxpayer who makes a false or untrue statement on any return required by this Ordinance, who refuses inspection of his records in his custody and control setting forth his employees subject to this tax, who fails or refuses to file a return required by this Ordinance, or who violates any other provisions of this Ordinance, shall, upon conviction thereof, be sentenced to pay a fine not more than Six Hundred (\$600.00) Dollars, and in default of payment, to imprisonment for a term not to exceed thirty (30) days.

Section 10. Repealer.

All ordinances or parts of ordinances which are inconsistent herewith are hereby repealed.

Section 11. 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 Township of Hilltown that this Ordinance would have been adopted had such unconstitutional, illegal or invalid sentence, clause, section or part thereof not been included herein.

Section 12. Effective Date.

This Ordinance shall become effective thirty (30) days after enactment and shall continue on a calendar year basis without annual reenactment.

Date: March 26, 1990

HILLTOWN TOWNSHIP
BOARD OF SUPERVISORS

John H. Bennett
Kenneth Benford
Betty J. Kelly