

ORDINANCE NO. 28

AN ORDINANCE OF THE TOWNSHIP OF WHITE IMPOSING A TAX FOR GENERAL REVENUE PURPOSES ON SALARIES, WAGES, COMMISSIONS AND OTHER COMPENSATION EARNED AFTER FEBRUARY 6, 1960, BY RESIDENTS OF THE TOWNSHIP OF WHITE, AND ON SALARIES, WAGES, COMMISSIONS AND OTHER COMPENSATION EARNED AFTER FEBRUARY 6, 1960, BY NON-RESIDENTS OF THE TOWNSHIP OF WHITE FOR WORK DONE OR SERVICES PERFORMED OR RENDERED IN THE TOWNSHIP OF WHITE, AND ON THE NET PROFITS EARNED AFTER FEBRUARY 6, 1960, OF BUSINESS, PROFESSIONS AND OTHER ACTIVITIES CONDUCTED IN THE TOWNSHIP OF WHITE BY NON-RESIDENTS; REQUIRING THE FILING OF RETURNS AND THE GIVING OF INFORMATION BY EMPLOYERS AND THOSE SUBJECT TO SAID TAX; IMPOSING ON EMPLOYERS THE DUTY OF COLLECTING THE TAX AT SOURCE AND PAYING THE SAME TO THE TOWNSHIP OF WHITE; PROVIDING FOR THE ADMINISTRATION, COLLECTION AND ENFORCEMENT OF THE SAID TAX; CONFERRING AND IMPOSING POWERS AND DUTIES ON THE COLLECTOR; AND IMPOSING PENALTIES.

BE IT ORDAINED AND ENACTED BY THE BOARD OF SUPERVISORS OF THE TOWNSHIP OF WHITE AND IT IS HEREBY ORDAINED AND ENACTED BY VIRTUE OF THE AUTHORITY GRANTED BY AN ACT OF THE GENERAL ASSEMBLY APPROVED JUNE 25, 1947, (Act No. 481, P.L. 1145) AS AMENDED, AND AS FURTHER AMENDED BY ACT NO. 444 OF THE 1959 SESSION OF THE LEGISLATURE APPROVED OCTOBER 14, 1959, AS FOLLOWS:

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 CLEARLY INDICATES OR REQUIRES A DIFFERENT MEANING.

(A) "ASSOCIATION" SHALL MEAN A PARTNERSHIP, LIMITED PARTNERSHIP, OR ANY OTHER FORM OF UNINCORPORATED ENTERPRISE, OWNED BY TWO OR MORE PERSONS.

(B) "BUSINESS" SHALL MEAN AN ENTERPRISE, ACTIVITY, PROFESSION, OR UNDERTAKING OF ANY NATURE CONDUCTED FOR PROFIT OR ORDINARILY CONDUCTED FOR PROFIT, WHETHER BY AN INDIVIDUAL, CO-PARTNERSHIP, ASSOCIATION OR OTHER ENTITY.

(C) "COLLECTOR" SHALL MEAN THE COLLECTOR OF TAXES AS DESIGNATED FROM TIME TO TIME BY RESOLUTION OF THE BOARD OF SUPERVISORS.

(D) "COMPENSATION EARNED" OR "COMPENSATION PAID" OR "EARNINGS" SHALL MEAN ALL SALARIES, WAGES COMMISSIONS, BONUSES, INCENTIVE PAYMENTS AND/OR OTHER FORMS OF COMPENSATION OR REMUNERATION IN CASH OR IN KIND, RECEIVED BY AN INDIVIDUAL AND PAID, DIRECTLY OR THROUGH AN AGENT, BY AN EMPLOYER FOR SERVICES RENDERED.

(E) "CORPORATION" SHALL MEAN ANY CORPORATION OR JOINT STOCK ASSOCIATION ORGANIZED UNDER THE LAWS OF THE UNITED STATES, THE COMMONWEALTH OF PENNSYLVANIA, OR ANY OTHER STATE, TERRITORY, OR FOREIGN COUNTRY OR DEPENDENCY.

(F) "EMPLOYER" SHALL MEAN ANY INDIVIDUAL, CO-PARTNERSHIP, ASSOCIATION, CORPORATION, GOVERNMENTAL BODY OR UNIT OR AGENCY OR ANY OTHER ENTITY, WHO OR THAT EMPLOYS ONE OR MORE PERSONS ON A SALARY, WAGE, COMMISSION, OR OTHER COMPENSATION BASIS.

(G) "NET PROFITS" SHALL MEAN THE NET GAIN FROM THE OPERATION OF A BUSINESS, PROFESSION, OR ENTERPRISE, AFTER PROVISION FOR ALL COSTS AND EXPENSES INCURRED IN THE CONDUCT THEREOF EITHER PAID OR ACCRUED IN ACCORDANCE WITH THE ACCOUNTING SYSTEM USED, AND WITHOUT DEDUCTION OF TAXES

(H) "NON-RESIDENT" SHALL MEAN AN INDIVIDUAL, CO-PARTNERSHIP, ASSOCIATION, OR OTHER ENTITY DOMICILED OUTSIDE THE TOWNSHIP OF WHITE.

(I) "PERSON" SHALL INCLUDE EVERY NATURAL PERSON, CO-PARTNERSHIP, ASSOCIATION, FIRM OR FIDUCIARY. WHENEVER USED IN ANY CLAUSE PRESCRIBING AND IMPOSING A PENALTY, THE TERM "PERSON" AS APPLIED TO ASSOCIATIONS SHALL MEAN THE PARTNERS OR MEMBERS THEREOF, AND AS APPLIED TO CORPORATIONS THE OFFICERS THEREOF.

(J) "RESIDENT" SHALL MEAN AN INDIVIDUAL, CO-PARTNERSHIP, ASSOCIATION, OR OTHER ENTITY DOMICILED IN THE TOWNSHIP OF WHITE.

(K) "TAXPAYER" SHALL MEAN A PERSON, WHETHER INDIVIDUAL, CO-PARTNERSHIP, ASSOCIATION, OR ANY OTHER ENTITY, REQUIRED HEREUNDER TO FILE A RETURN ON EARNINGS OR NET PROFITS OR TO PAY A TAX THEREON.

THE SINGULAR SHALL INCLUDE THE PLURAL, AND THE MASCULINE SHALL INCLUDE THE FEMININE AND THE NEUTER.

SECTION 2. IMPOSITION OF TAX: AN ANNUAL TAX FOR GENERAL REVENUE PURPOSES OF ONE-HALF OF ONE PER CENTUM IS HEREBY IMPOSED ON (A) SALARIES, WAGES, COMMISSIONS AND OTHER COMPENSATION EARNED OR PAID AFTER FEBRUARY 6, 1960, BY RESIDENTS OF THE TOWNSHIP OF WHITE; AND ON (B) SALARIES, WAGES, COMMISSIONS AND OTHER COMPENSATION EARNED OR PAID AFTER FEBRUARY 6, 1960, BY NON-RESIDENTS OF THE TOWNSHIP OF WHITE FOR WORK DONE OR SERVICES PERFORMED OR RENDERED IN THE TOWNSHIP OF WHITE; AND ON (C) THE NET PROFITS EARNED

PROFITS EARNED AFTER FEBRUARY 6, 1960, OF BUSINESSES, PROFESSIONS OR OTHER ACTIVITIES CONDUCTED IN THE TOWNSHIP OF WHITE 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 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 OR PROPRIETOR, EITHER INDIVIDUALLY OR IN ASSOCIATION WITH SOME OTHER PERSON OR PERSONS.

SAID TAX SHALL FIRST BE LEVIED, COLLECTED AND PAID WITH RESPECT TO THE SALARIES, WAGES COMMISSIONS AND OTHER COMPENSATION AND THE NET PROFITS OF BUSINESS, PROFESSIONS OR OTHER ACTIVITIES EARNED DURING THE PERIOD BETWEEN FEBRUARY 6, 1960 AND DECEMBER 31, 1960, AND DURING EACH CALENDAR YEAR ANNUALLY THEREAFTER. PROVIDED, HOWEVER, THAT WHERE THE FISCAL YEAR OF THE BUSINESS, PROFESSION OR OTHER ACTIVITY DIFFERS FROM THE CALENDAR YEAR THE TAX SHALL BE APPLIED TO THAT PART OF THE NET PROFITS FOR THE FISCAL YEAR AS SHALL BE EARNED FROM AND AFTER FEBRUARY 6, 1960.

SECTION 3. RETURNS AND PAYMENT OF TAX: EACH TAXPAYER WHOSE EARNINGS OR PROFITS ARE SUBJECT TO THE TAX IMPOSED BY THIS ORDINANCE SHALL, ON OR BEFORE APRIL 15, 1961, AND ANNUALLY THEREAFTER, MAKE AND FILE A RETURN WITH THE COLLECTOR ON A FORM FURNISHED BY OR OBTAINABLE FROM HIM SETTING FORTH THE AGGREGATE AMOUNT OF SALARY, WAGES

AND OTHER COMPENSATION, OR NET PROFITS EARNED BY HIM DURING THE PRECEDING YEAR AND SUBJECT TO THE SAID TAX, TOGETHER WITH SUCH OTHER PERTINENT INFORMATION AS THE COLLECTOR MAY REQUIRE, PROVIDED, HOWEVER, THAT WHEN THE RETURN IS MADE FOR THE FISCAL YEAR OR OTHER PERIOD DIFFERENT FROM THE CALENDAR YEAR, THE RETURN SHALL BE MADE WITHIN SEVENTY-FIVE DAYS FROM THE END OF THE SAID FISCAL YEAR OR OTHER PERIOD.

THE RETURN SHALL ALSO SHOW THE AMOUNT OF THE TAX IMPOSED BY THIS ORDINANCE ON SUCH EARNINGS AND PROFITS.

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THE TAXPAYER MAKING THE SAID RETURN SHALL, AT THE TIME OF FILING THEREOF, PAY TO THE COLLECTOR, THE AMOUNT OF TAXES SHOWN AS DUE THEREON, PROVIDED FURTHER, HOWEVER, THAT WHERE ANY PORTION OF THE TAX SO DUE SHALL HAVE BEEN DEDUCTED AT THE SOURCE, AND SHALL HAVE BEEN PAID THE COLLECTOR BY THE PERSON MAKING SUCH DEDUCTION PURSUANT TO THE PROVISIONS OF SECTION 4 OF THIS ORDINANCE OR WHERE ANY PORTION OF SAID TAX SHALL HAVE BEEN PAID BY SUCH TAXPAYER PURSUANT TO THE PROVISIONS OF SECTION 5 OF THIS ORDINANCE, CREDIT FOR THE AMOUNT SO PAID SHALL BE DEDUCTED FROM THE AMOUNT TO BE DUE AND ONLY THE BALANCE, IF ANY, SHALL BE DUE AND PAYABLE AT THE TIME OF FILING SAID RETURN.

THE COLLECTOR IS HEREBY AUTHORIZED TO PROVIDE BY REGULATION, SUBJECT TO THE APPROVAL OF THE TOWNSHIP SOLICITOR, 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 HIM OR THEM TO THE COLLECTOR SHALL BE ACCEPTED AS THE RETURN REQUIRED OF ANY EMPLOYER WHOSE GROSS INCOME

SUBJECT TO THE TAX OR TAXES UNDER THIS ORDINANCE IS SUCH SALARY, WAGES OR COMMISSIONS.

SECTION 4. COLLECTION AT SOURCE: EACH EMPLOYER WITHIN THE TOWNSHIP OF WHITE WHO EMPLOYS ONE OR MORE PERSONS ON A SALARY, WAGE, COMMISSION OR OTHER COMPENSATION BASIS SHALL DEDUCT MONTHLY OR MORE OFTEN THAN MONTHLY, AT THE TIME OF THE PAYMENT THEREOF, THE TAX OF ONE-HALF OF ONE PER CENTUM OF SALARIES, WAGES, COMMISSIONS OR OTHER COMPENSATION DUE BY THE SAID EMPLOYER, TO THE SAID EMPLOYEE, AND SHALL FILE WITH THE COLLECTOR ON A FORM OR FORMS FURNISHED BY OR OBTAINABLE FROM HIM, A QUARTERLY RETURN ON DATES SPECIFIED HEREIN AND PAY TO HIM THE AMOUNT OF TAXES DEDUCTED DURING SAID QUARTERS. THE QUARTERLY RETURNS SHALL BE MADE ON OR BEFORE APRIL 30 FOR ALL TAXES DEDUCTED DURING THE QUARTER BEGINNING JANUARY 1 AND ENDING MARCH 31; ON OR BEFORE JULY 31 FOR THE QUARTER BEGINNING APRIL 1 AND ENDING JUNE 30; ON OR BEFORE OCTOBER 31 FOR THE QUARTER BEGINNING JULY 1 AND ENDING SEPTEMBER 30; AND ON OR BEFORE JANUARY 31 FOR THE QUARTER BEGINNING OCTOBER 1 AND ENDING DECEMBER 31 OF THE PRECEDING YEAR. PROVIDED, HOWEVER, THAT FOR THE YEAR 1960 DEDUCTION AND PAYMENT FOR THE FIRST QUARTER SHALL BE MADE FOR THE PERIOD BEGINNING FEBRUARY 6, 1960.

ON OR BEFORE FEBRUARY 15, 1961, AND ON OR BEFORE FEBRUARY 15 OF EACH YEAR THEREAFTER, EACH EMPLOYER SHALL FILE A RETURN ON A FORM OR FORMS PRESCRIBED BY THE COLLECTOR SETTING FORTH THE NAMES AND RESIDENCE OF EACH EMPLOYEE OF

THE AMOUNTS OF SALARIES, WAGES, COMMISSIONS OR OTHER COMPENSATION EARNED DURING SUCH PRECEDING YEARS BY EACH OF SUCH EMPLOYEES, THE AMOUNT OF TAXES DEDUCTED AND PAID TO THE COLLECTOR TOGETHER WITH SUCH OTHER PERTINENT INFORMATION AS THE COLLECTOR MAY REQUIRE: PROVIDED, HOWEVER, THAT THE FAILURE OR OMISSION BY ANY EMPLOYER, EITHER RESIDING WITHIN OR OUTSIDE THE TOWNSHIP TO MAKE SUCH RETURN AND/OR PAY SUCH TAX, SHALL NOT RELIEVE THE EMPLOYEE FROM THE PAYMENT OF SUCH TAX AND THE COMPLIANCE WITH SUCH REGULATIONS, WITH RESPECT TO MAKING RETURNS AND PAYMENT THEREOF, AS MAY BE FIXED IN THIS ORDINANCE OR ESTABLISHED BY THE COLLECTOR.

SECTION 5. DECLARATIONS: EVERY TAXPAYER WHO ANTICIPATES ANY INCOME WHICH IS NOT SUBJECT TO THE PROVISIONS OF SECTION 4 HEREOF, SHALL FILE A DECLARATION OF THE ESTIMATED TAX FOR THAT PART OF THE TAXABLE YEAR, BEGINNING FEBRUARY 6, 1960, AND ENDING DECEMBER 31, 1960. SUCH DECLARATION SHALL BE FILED ON OR BEFORE APRIL 15, 1960, AND A SIMILAR DECLARATION SHALL BE FILED ON OR BEFORE APRIL 15 OF EACH YEAR FOR THAT CALENDAR YEAR DURING THE LIFE OF THIS ORDINANCE BY ALL SUCH TAXPAYERS. SUCH DECLARATION SHALL BE FILED UPON A FORM FURNISHED BY THE COLLECTOR, WHICH FORM MAY SIMPLY STATE THAT THE FIGURES USED IN MAKING SUCH DECLARATION ARE THE FIGURES USED IN MAKING THE DECLARATION OF THE ESTIMATE FOR THE FEDERAL INCOME TAX, PROVIDED THAT IT IS UNDERSTOOD THAT SUCH FIGURES MAY BE MODIFIED ACCORDING TO THE PROVISIONS OF THIS ORDINANCE SO THAT THE DECLARATION REQUIRED BY THIS SECTION SHALL SET FORTH ONLY SUCH INCOME AS IS TAXABLE UNDER THE PROVISIONS OF THIS

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SUCH DECLARATION OF ESTIMATED TAX TO BE PAID TO THE TOWNSHIP OF WHITE SHALL BE ACCOMPANIED BY A PAYMENT OF AT LEAST ONE-FOURTH (1/4) OF THE ESTIMATED ANNUAL TAX AND AT LEAST A SIMILAR AMOUNT FOR SUCH YEAR SHALL BE PAID ON OR BEFORE JUNE 30, SEPTEMBER 30 AND DECEMBER 31 OF SUCH YEAR. PROVIDED, HOWEVER, THAT SUCH ESTIMATE MAY BE AMENDED AT THE TIME OF THE MAKING OF ANY QUARTERLY PAYMENTS, AND FURTHER PROVIDED THAT ON OR BEFORE APRIL 15 OF THE YEAR FOLLOWING THAT FOR WHICH SUCH DECLARATION WAS FILED A FINAL RETURN SHALL BE FILED AND ANY BALANCE WHICH MAY BE DUE THE TOWNSHIP OF WHITE SHALL BE PAID THEREWITH. SHOULD IT THEN APPEAR THAT SUCH TAXPAYER HAS PAID MORE THAN THE AMOUNT OF TAX TO WHICH THE TOWNSHIP OF WHITE WOULD BE ENTITLED UNDER THE PROVISIONS OF THIS ORDINANCE, A REFUND OF THE AMOUNT SO OVERPAID SHALL BE MADE.

SECTION 6. DUTIES OF THE COLLECTOR: IT SHALL BE THE DUTY OF THE COLLECTOR TO COLLECT AND RECEIVE THE TAXES AND PENALTIES IMPOSED BY THIS ORDINANCE FOR PAYMENT OVER TO THE TOWNSHIP TREASURER AND TO ENFORCE THE PROVISIONS OF THIS ORDINANCE. IT SHALL ALSO BE HIS DUTY, IN ADDITION TO KEEPING SUCH RECORDS AS ARE NOW REQUIRED BY LAW OR ORDINANCE, TO KEEP A RECORD SHOWING THE AMOUNT RECEIVED BY HIM FOR EACH TAXPAYER AND THE DATE OF SUCH RECEIPTS.

SECTION 7. ENFORCEMENT - RULES AND REGULATIONS - INQUISITORIAL POWERS OF THE COLLECTOR: (A) THE COLLECTOR IS HEREBY CHARGED WITH THE ENFORCEMENT OF THE PROVISIONS OF THIS ORDINANCE, AND IS HEREBY EMPOWERED, SUBJECT TO THE APPROVAL OF THE TOWNSHIP SOLICITOR, 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 ORDINANCE, INCLUDING PROVISIONS, FOR THE REEXAMINATION AND CORRECTION OF RETURNS AND PAYMENTS.

(B) THE COLLECTOR OR HIS DULY AUTHORIZED AGENT IS HEREBY AUTHORIZED TO EXAMINE THE BOOKS, PAPERS AND RECORDS OF ANY EMPLOYER, OR SUPPOSED EMPLOYER, OR OF ANY TAXPAYER OR SUPPOSED TAXPAYER, IN ORDER TO VERIFY THE ACCURACY OF ANY RETURN MADE, OR IF NO RETURN WAS MADE, TO ASCERTAIN THE TAX IMPOSED BY THIS ORDINANCE. EVERY SUCH EMPLOYER OR SUPPOSED EMPLOYER OR TAXPAYER OR SUPPOSED TAXPAYER IS HEREBY DIRECTED AND REQUIRED TO GIVE TO THE SAID COLLECTOR OR HIS DULY AUTHORIZED AGENT THE MEANS, FACILITIES AND OPPORTUNITY FOR SUCH EXAMINATION AND INVESTIGATIONS AS ARE HEREBY AUTHORIZED. THE COLLECTOR IS HEREBY AUTHORIZED TO EXAMINE ANY PERSON UNDER OATH CONCERNING ANY INCOME WHICH WAS OR SHOULD HAVE BEEN RETURNED FOR TAXATION, AND TO THIS END MAY COMPEL THE PRODUCTION OF BOOKS, PAPERS AND RECORDS AND THE ATTENDANCE OF ALL PERSONS BEFORE HIM, WHETHER AS PARTIES OR AS WITNESSES WHOM HE BELIEVES TO HAVE KNOWLEDGE OF SUCH INCOME.

(C) ALL INFORMATION GAINED BY THE COLLECTOR OR ANY OTHER OFFICIAL OR AGENT OF THE TOWNSHIP AS A RESULT OF ANY RETURNS, INVESTIGATIONS, HEARINGS OR VERIFICATIONS REQUIRED OR AUTHORIZED BY THIS ORDINANCE, SHALL BE CONFIDENTIAL, EXCEPT FOR OFFICIAL PURPOSES, AND EXCEPT IN ACCORDANCE WITH PROPER JUDICIAL ORDER, OR AS OTHERWISE

PROVIDED BY LAW, AND ANY PERSON OR AGENT DIVULGING SUCH INFORMATION, SHALL BE SUBJECT TO A FINE OR PENALTY OF THREE HUNDRED (\$300.00) DOLLARS AND COSTS FOR EACH OFFENSE, OR TO UNDERGO IMPRISONMENT FOR NOT MORE THAN NINETY (90) DAYS FOR THE NON-PAYMENT OF SUCH FINE OR PENALTY AND COSTS WITHIN TEN (10) DAYS FROM THE IMPOSITION THEREOF.

SECTION 8. INTEREST AND PENALTIES: ALL TAXES IMPOSED BY THIS ORDINANCE REMAINING UNPAID AFTER THEY BECOME DUE SHALL BEAR INTEREST IN ADDITION TO THE AMOUNT OF THE UNPAID TAX AT THE RATE OF SIX PER CENTUM PER YEAR, AND THE PERSONS UPON WHOM SAID TAXES ARE IMPOSED SHALL BE FURTHER LIABLE TO A PENALTY OF ONE-HALF OF ONE PER CENTUM OF THE AMOUNT OF THE UNPAID TAX FOR EACH MONTH OR FRACTION OF A MONTH FOR THE FIRST SIX MONTHS OF NON-PAYMENT.

SECTION 9. 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 COLLECTOR.

SECTION 10. VIOLATIONS - PENALTIES: ANY PERSON WHO SHALL FAIL, NEGLECT OR REFUSE TO MAKE ANY RETURN REQUIRED BY THIS ORDINANCE OR ANY EMPLOYER WHO SHALL FAIL, NEGLECT OR REFUSE TO DEDUCT THE TAX FROM THE EMPLOYEES AT THE SOURCE AND PAY ALL THE SAME TO THE COLLECTOR AS REQUIRED BY THIS ORDINANCE, OR ANY TAXPAYER WHO SHALL FAIL, NEGLECT OR REFUSE TO PAY THE TAX, PENALTIES, AND INTEREST IMPOSED BY THIS ORDINANCE, OR ANY PERSON WHO SHALL REFUSE TO PERMIT THE COLLECTOR OR ANY AGENT DULY AUTHORIZED BY

HIM TO EXAMINE SAID PERSON'S BOOKS, RECORDS AND PAPERS, OR WHO SHALL KNOWINGLY MAKE ANY INCOMPLETE, FALSE, OR FRAUDULENT RETURN, OR WHO SHALL ATTEMPT TO DO ANYTHING WHATEVER TO AVOID THE FULL DISCLOSURE OF THE AMOUNT OF EARNINGS OR PROFITS TO THE PAYMENT OF THE WHOLE OR ANY PART OF THE TAX, SHALL BE GUILTY OF VIOLATION OF THIS ORDINANCE AND UPON CONVICTION IN THE MANNER PROVIDED IN THE SECOND-CLASS TOWNSHIP CODE SHALL BE SUBJECT TO A FINE OR PENALTY OF ONE HUNDRED (\$100.00) DOLLARS AND COSTS FOR EACH SUCH OFFENSE, OR TO UNDERGO IMPRISONMENT FOR NOT MORE THAN THIRTY (30) DAYS FOR THE NON-PAYMENT OF SUCH FINE OR PENALTY AND COSTS WITHIN TEN DAYS FROM THE IMPOSITION THEREOF.

SUCH FINE OR PENALTY SHALL BE IN ADDITION TO ANY OTHER PENALTY IMPOSED BY ANY OTHER SECTION OF THIS ORDINANCE.

THE FAILURE OF ANY EMPLOYER OR ANY TAXPAYER TO RECEIVE OR PROCURE A RETURN FORM SHALL NOT EXCUSE HIM FROM MAKING A RETURN.

SECTION 11. APPLICABILITY: THIS ORDINANCE SHALL NOT APPLY TO ANY PERSON OR PROPERTY AS TO WHOM OR WHICH IT IS BEYOND THE LEGAL POWER OF THE TOWNSHIP TO IMPOSE THE TAX OR DUTIES HEREIN PROVIDED FOR.

SECTION 12. CONSTRUCTION: IF ANY SENTENCE, CLAUSE OR 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

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SENTENCES, CLAUSES OR SECTIONS OR PARTS OF THIS ORDINANCE. IT IS HEREBY DECLARED AS THE INTENT OF THE BOARD OF SUPERVISORS OF THE TOWNSHIP OF WHITE THAT THIS ORDINANCE WOULD HAVE BEEN ADOPTED HAD SUCH UNCONSTITUTIONAL, ILLEGAL, OR INVALID SENTENCE, CLAUSE, SECTION OR PART THEREOF NOT BEEN INCLUDED HEREIN.

SECTION 13. REPEALS: ANY ORDINANCE OR PART OF ANY ORDINANCE CONFLICTING WITH THIS ORDINANCE IS HEREBY REPEALED INsofar AS THE SAME AFFECTS THIS ORDINANCE.

SECTION 14. EFFECTIVE DATE: THIS ORDINANCE SHALL BECOME EFFECTIVE ON FEBRUARY 6, 1960.

ENACTED AND ORDAINED THIS 6-TH. DAY OF
JANUARY _____, 1960.

TOWNSHIP OF WHITE

BY Louis F. Hays
CHAIRMAN OF THE BOARD OF
SUPERVISORS OF THE TOWNSHIP
OF WHITE.

ATTEST:

Stephen J. Stedila
SECRETARY