

No. 58  
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O R D I N A N C E

AN ORDINANCE OF THE TOWNSHIP OF WHITE, BEAVER COUNTY, PENNSYLVANIA, TO PROVIDE FOR THE GENERAL REVENUE, BY LEVYING A TAX IN THE AMOUNT OF FIVE DOLLARS (\$5.00) UPON THE PRIVILEGE OF ENGAGING IN AN OCCUPATION WITHIN THE TOWNSHIP OF WHITE, FROM THE EFFECTIVE DATE OF THIS ORDINANCE, TO BE PAID BY EACH INDIVIDUAL EXERCISING SUCH PRIVILEGE; REQUIRING THE FILING OF RETURNS; PLACING UPON EMPLOYERS THE DUTY OF COLLECTING AND REMITTING TAX OWED BY EMPLOYEES; PROVIDING FOR THE ADMINISTRATION AND COLLECTION OF THE TAX; AND IMPOSING PENALTIES FOR VIOLATION.

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BE IT ORDAINED by the Board of Supervisors of the Township of White under the authority of the LOCAL TAX ENABLING ACT, an act of December 31, 1965, P.L. 1257, Act No. 511 and it is hereby resolved by and with the authority of same as follows:

SECTION 1. TITLE: This ordinance shall be known and may be cited as the Occupation Tax Ordinance.

SECTION 2. DEFINITIONS: As used in this ordinance, unless the content indicates clearly a different meaning, the following words shall have the meanings set forth below:

- (1) "Township" shall mean the Township of White.
- (2) "Compensation" shall mean the salaries, wages, commissions, tips, gross receipts, or any other income;
- (3) "Employer" shall mean any person, partnership, limited partnership, unincorporated association, institution, trust, corporation, governmental agency, or any other body engaged in business or situated in the Township, employing one or more employees engaged in any occupation other than domestic servants;

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(4) "Occupation" shall mean and include any livelihood, job, trade, profession, business or enterprise of any kind, including services, domestic or other, for which any compensation is recieved;

(5) "Tax" shall mean the tax imposed by this ordinance;

(6) "Taxpayer" shall mean any natural person liable for the tax levied by this ordinance;

(7) "Occupation Tax Collector" shall mean the person appointed by the White Township Supervisors to collect this tax.

SECTION 3. LEVY: For general revenue purposes, a tax is hereby levied upon the privilege of engaging in an occupation within the Township, from the effective date of this ordinance. Each natural person who exercises such privilege for any length of time shall pay tax in the amount of Five Dollars (\$5.00), in accordance with the provisions of this ordinance.

SECTION 4. COLLECTION THROUGH EMPLOYERS:

(a) Every employer not registered under the provisions of the Earned Income Tax Ordinance of the Township shall, within fifteen (15) days after first becoming an employer, register with the Occupation Tax Collector the employer's name, address and such other information as the Occupation Tax Collector may require.

(b) As to each taxpayer employed for any length of time on or before March 30, 1972, each employer shall deduct the tax from compensation payable to the taxpayer and file a return for the full amount of all such taxes deducted on a form prescribed by the Occupation Tax Collector, on or before April 30, 1972, and so on for each year so long as this tax remains in effect. Thereafter, as to each taxpayer for whom no prior deduction has been made, who is employed for any length of time in any of the three-month periods ending June 30, 1972, September 30, 1972, and December 31, 1972, each employer shall deduct the tax from compensation payable to the taxpayer and file a return for the full amount of all taxes deducted for each such three-month period on a form prescribed by the Occupation Tax Collector on or before July 31, 1972, October 31, 1972, and January 31, 1973, respectively, and so on for each year so long as this tax remains in effect.

(c) Any employer who discontinues business or ceases operation shall, within fifteen (15) days after discontinuing business or ceasing operation, file the return hereinabove required and pay the tax to the Occupation Tax Collector.

(d) The failure of any employer to deduct tax shall not relieve the employee from the duty to file and 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 Occupation Tax Collector shall be liable for such tax in full, as though the tax had originally been levied against such employer.

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

SECTION 5. DIRECT PAYMENT BY TAXPAYERS: Every taxpayer who is self-employed or whose tax for any reason is not collected under Section 4 of this ordinance, shall file a return on a form prescribed by the Occupation Tax Collector and shall pay the tax directly to the Occupation Tax Collector. Each taxpayer who first becomes subject to the tax on or before March 31, 1972, shall file the return and pay the tax on or before April 30, 1972, and each such taxpayer who first becomes subject to the tax after March 31, 1972, shall file the return and pay the tax on or before July 31, 1972, October 31, 1972, and January 31, 1973, and so on so long as the tax remains in effect, whichever of such payment dates first occurs at least thirty (30) days after the taxpayer first becomes subject to the tax.

SECTION 6. NON-RESIDENT TAXPAYERS: Both resident and non-resident taxpayers shall, by virtue of engaging in an occupation within the Township, be subject to the tax and the provisions of this ordinance.

SECTION 7. ADMINISTRATION AND ENFORCEMENT: The Occupation Tax Collector, on behalf of the Township, 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 Occupation Tax Collector shall prescribe and issue all forms necessary for the administration of the tax and may adopt and enforce regulations relating to any manner pertaining to the

administration of this ordinance. The Occupation Tax Collector and agents designated by him may examine the records of any employer within the Township 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 Occupation Tax Collector and any agent designated by him all means, facilities and opportunity for the examinations hereby authorized.

SECTION 8. COLLECTION: The Occupation 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 per cent (6%) per year on the amount of unpaid taxes and an additional penalty of one-half of one per cent (1/2 of 1%) of the amount of 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 Occupation Tax Collector may accept payment under protest of the tax claimed by the Township in any case where any person disputes the Township's claim for the tax. If a court of competent jurisdiction thereafter decides that there has been overpayment to the Occupation Tax Collector, the Occupation Tax Collector shall refund the amount of the overpayment to the person who paid under protest. All refunds shall be made in conformity with the procedure prescribed by the Township.

SECTION 9. VIOLATIONS: Any person who violates any provision of this ordinance or any regulation adopted pursuant to it shall, upon conviction thereof before any alderman or justice of the peace, be subject to a fine of not more than Three Hundred (\$300.00) Dollars or, in default of payment of such fine, shall be subject to imprisonment in the Beaver County Jail for a period not exceeding thirty (30) days.

SECTION 10. APPLICABILITY AND SEVERABILITY: The tax shall not apply to any subject of tax or person not within the taxing power of the Township under the Constitution of the United States and the Laws and Constitution of the Commonwealth of Pennsylvania. If a final decision of a court of competent jurisdiction holds any provision of this resolution, or the application of any provision to any circumstance, to be illegal or unconstitutional the other provisions of this ordinance, or the application of such provision to other circumstances, shall remain in full force and effect. The intention of the Township is that the provision of this ordinance shall be severable and that this ordinance would have been adopted if any such illegal or unconstitutional provisions had not been included.

SECTION 11. EFFECTIVE DATE: This ordinance shall become effective on and after the expiration of five (5) days following the adoption hereof.

ADOPTED this fifth day of January, 1972.

WHITE TOWNSHIP

Attest:

By Samuel W. Frederick  
Chairman of Board of Supervisors

Eugene W. Weatherly  
Secretary