

ORDINANCE NO. 1, 1984

An Ordinance imposing a tax for general revenue purposes in the amount of \$10.00 upon the privilege of engaging in an occupation within the limits of the Township of Kiskiminetas, Armstrong County, Pennsylvania, to be paid by any individual exercising such privilege; providing for its collection; requiring the filing of returns; imposing on employers the duty of collecting said tax from every individual in their employ subject to said tax and remitting and paying over the same to the Tax Collector; conferring and imposing powers and duties of administration in the Board of Supervisors of Kiskiminetas Township; and imposing penalties for the violation thereof.

The Township of Kiskiminetas, Armstrong County, Pennsylvania, by virtue of the authority granted by the Act of Assembly No. 511 approved December 31, 1965 and known as "The Local Tax Enabling Act", and its amendments, hereby enacts and ordains as follows:

SECTION 1. Short Title

This Ordinance, and any supplements and amendments thereto, shall be known and may be cited as the "Kiskiminetas Township

ccupational Privilege Tax Ordinance".

SECTION 2. Definitions

The following words and phrases, when used in this Ordinance shall have the meanings ascribed to them in this section, except where the context or language clearly indicates or requires a different meaning:

a. Individual - Any person, male or female, engaged in any occupation, trade or professional within the territorial limits of the Township of Kiskiminetas, Armstrong County, Pennsylvania.

b. Occupation - Any trade, profession, business or undertaking of any type, kind of character, including services, domestic or other, carried on or performed within the territorial limits of the Township of Kiskiminetas, County of Armstrong and Commonwealth of Pennsylvania, for which compensation is charged or received whether by means of salary, wages, commissions or fees for services rendered.

c. Employer - Shall mean an individual, partnership, association, corporation, governmental body, agency, or other entity employing one or more persons on a salary, wage, commission or other compensation gasis, including a self-employed person.

d. Tax - Shall mean the Occupation Privilege Tax in the amount of Ten (\$10.00) Dollars levied by this Ordinance.

e. Tax Collector - Shall mean the person designated by the Township of Kiskiminetas for the collection of occupation privilege taxes imposed by this Ordinance.

f. Board - Shall mean the Board of Supervisors of the Township of Kiskiminetas, Armstrong County, Pennsylvania.

g. Fiscal Year - Shall mean the twelve (12) month period beginning January 1st and ending December 31st, inclusive, of any year for which this tax is levied or releived.

h. He, his or him - Shall mean and indicate the singular and plural number as well as male, female and neuter gender.

SECTION 3. Levy

For general revenue purposes, the Township of Kiskiminetas hereby levies a tax upon the privilege of engaging in an occupation within the limits of the Township of Kiskiminetas. Each individual who exercises such privilege shall pay tax in the amount

of Ten (\$10.00) Dollars in accordance with the provisions of this Ordinance. This tax is in addition to all other taxes of any kind or nature heretofore levied by the Township of Kiskiminetas.

SECTION 4. Self Employed Individuals

All self employed individuals who perform services of any type or kind or engage in any occupation within the limits of the Township of Kiskiminetas shall be required to comply with this Ordinance and shall pay the tax to the Tax Collector on or before July 15, of the year in which this tax is levied or releived, or as soon thereafter as he performs such services or engages in such occupation during such year within the limits of the Township of Kiskiminetas.

SECTION 5. Duty of Employers

Each employer within the limits of the Township of Kiskiminetas, as well as each employer outside the said township but engaging in business within the said township, is hereby charged with the duty of collecting the said tax of Ten (\$10.00) Dollars per year from each of his employees who is engaged in an occupation, as herein defined, for the benefit of said employer or in the service of said employer within the Township of Kiskiminetas during the fiscal year for which this tax is levied or releived. Such employer

shall make a return and payment of said tax to the Tax Collector, and each such employer is hereby authorized to deduct said tax from each such employee, whether such employee is paid as salary, wages, commission, and whether or not part of all of such services are performed within the limits of the Township of Kiskiminetas.

SECTION 6. Returns

Each employer shall prepare and file a return showing a computation of the tax on forms to be supplied to him by the Tax Collector of the Township of Kiskiminetas, Armstrong County, Pennsylvania. If the employer fails to file said return and pay said tax, whether or not he makes collection thereof from the salaries, wages or commissions paid by him to said employees, the employer shall be responsible for the payment of the tax in full as though the tax had originally be levied against him.

SECTION 7. Date for Determining Tax Liability and Payment

a. As to all tax payers employed by an employer on or before June 30th of any year in which this tax is levied or releived, said employer shall deduct the tax from the compensation payable to each of the tax payers, file a return on a form prescribed by the Township and pay to the Tax Collector the full amount of all such taxes on or before July 31st of any year in which this tax is levied or releived. Thereafter, as to all tax payers for whom no prior deduction has been made, who are

employed for any time by the said employer during either of the three month periods ending on September 30, or on December 31 of any year in which this tax is levied or releived, such employer shall deduct the tax from the compensation payable to each of the tax payers, file a return on a form prescribed by the Township and pay to the Tax Collector the full amount of all such taxes on or before October 31st and January 31st following, respectively.

b. Any employer who discontinues business or ceases operation before December 31st of any year in which this tax is levied or releived, shall, within thirty (30) days after discontinuing business or ceasing operations, file the return hereinabove required and pay the tax to the Tax Collector.

SECTION 8. Individuals engaged in more than one occupation

a. Each individual who shall have more than one occupation within the Township of Kiskiminetas shall be subject to the payment of this tax levy only on the privilege of engaging in his principal within said township, and his principal employer shall deduct this tax from his compensation and deliver to him evidence of such deduction on a form to be furnished by the Tax Collector, which form shall be evidence of deduction having been made. When presented to any other employer, said form shall be authority for said employer not to deduct this tax from said employee's compensation, and not to pay over the same to the Tax Collector. However,

said employer shall nevertheless include said employee on his return, to be filed in accordance herewith, by setting forth thereon the employee's name, address and the name and account number of the employer who issued the evidence of deduction aforesaid.

b. In the event, that an individual is engaged in more than one occupation, or an occupation which requires his working during the year in which this tax is levied or relieved in more than one political subdivision imposing an occupation privilege tax under the provisions of the above mentioned Act of Assembly, the priority of claim to collect such occupation privilege tax shall be in the following order: First, the political subdivision in which the individual maintains his principal office or is principally employed; Second, the political sub-division in which the individual resides and works, if such tax is levied by that political sub-division; Third, the political sub-division in which an individual is employed and which imposes the tax nearest in miles to the individual's home. The place of employment shall be determined as of the day the individual first became subject to such tax during any year in which such tax is levied or relieved.

c. It is the intent of this Ordinance that no individual shall pay more than Ten (\$10.00) Dollars in any calendar year as an occupation privilege tax, irrespective of the number of political sub-divisions within which such individual may be employed within

any given calendar year and irrespective of the number of political sub-divisions levying such a tax upon such individual.

SECTION 9. Employers and Self Employed Individuals Residing beyond the limits of the Township of Kiskiminetas

All employers and self employed individuals residing or having their place of business outside the limits of the Township of Kiskiminetas, but who perform services of any type or kind, or engage in any occupation or profession within the Township of Kiskiminetas, do by virtue thereof agree to be bound by and subject themselves to the provisions, penalties and regulations promulgated under this Ordinance with the same force and effect as though they were residents of the said township. Further, any individual engaged in an occupation within the said township and an employee of a non-resident employer may, for the propose of this Ordinance, be considered a self employed person, and in the event this tax is not paid, the township shall have the option of proceeding against either the employer or the employee for the collection of this tax as hereinafter provided.

SECTION 10. Administration of Tax

a. It shall be the duty of the Tax Collector to accept and receive payments of this tax and to keep a record thereof showing the amount received by him from each employer or self employed

person, together with the date the tax was received.

b. The Board of Supervisors of the Township of Kiskiminetas is hereby charged with the administration and enforcement of this Ordinance and is hereby charged and empowered to prescribe, adopt, promulgate rules and regulations relating to any matter pertaining to the administration and enforcement of this Ordinance including provisions for the examination of the payroll records of any employer subject to this Ordinance; the examination and correction of any return made in compliance with this Ordinance and any payment alleged or found to be incorrect, or as to which overpayment is claimed or found to have occurred. Any person aggrieved by any decision of the Board of Supervisors shall have the right to appeal to the Court of Common Pleas of Armstrong County as in other cases made and provided.

c. The Tax Collector is hereby authorized to examine the books and payroll records of any employer in order to verify the accuracy of any return made by an employer, or, if no return was made, to ascertain the tax due. Each employer, is hereby directed and required to give the Tax Collector the means, facilities and opportunity for such examination.

SECTION 11. Suits for Collection

a. In the event that any tax under this Ordinance remains due or unpaid thirty (30) days after the due dates above set forth,

the Tax Collector may sue for the recovery of any such tax due or unpaid under this Ordinance, together with interest and penalty.

b. If, for any reason, the tax is not paid when due, interest at the rate of six percent (6%) on the amount of said tax shall be calculated beginning with the due date of said tax and a penalty of five percent (5%) shall be added to the flat rate of said tax for nonpayment thereof. Where suit is brought for the recovery of this tax, the individual liable therefore shall, in addition, be responsible and liable for the cost of collection and the interest and penalties herein imposed.

SECTION 12. Fine and Penalty

Whoever makes any false or untrue statements on any return required by this Ordinance, or who refuses inspection of his books, records or accounts in his custody and control setting forth the number of employees subject to this tax who are in his employment, or, whoever fails or refuses to file any return required by this Ordinance, shall, upon conviction before any Justice of the Peace or magistrate, be sentenced to pay a fine of not more than one hundred (\$100.00) dollars for each offense and in default of payment of said fine be imprisoned in the county jail for a period not exceeding thirty (30) days for each offense. It is further provided that any action to enforce the fine and penalty herein provided, may be instituted against any officer of any corporate employer or against any person in charge

of any place of business of any employer.

SECTION 13. Validity

The provisions of this Ordinance are severable and if any of its provisions shall be held invalid or unconstitutional the decision of the Court shall not affect or invalidate any of the remaining provisions. It is hereby declared to be the legislative intent that this Ordinance would have been adopted if such illegal, invalid or unconstitutional provisions had not been included herein.

SECTION 14. Saving Clause

a. Nothing contained in this Ordinance shall be construed to empower the Township of Kiskiminetas to levy and collect the tax hereby imposed on any occupation privilege not within the taxing power of the township under the Constitution of the United States and the laws of the Commonwealth of Pennsylvania.

b. If the tax imposed under the provision of this Ordinance shall be held by any Court of competent jurisdiction to be in violation of the Constitution of the United States or of the laws of the Commonwealth of Pennsylvania as to any individual, the decision of the Court shall not affect or impair the right to

impose or collect said tax, or the validity of the tax so imposed on other persons or individuals as herein provided.

SECTION 15. Effective Date

This Ordinance is enacted under the Authority of the Act of Assembly approved 31 December 1965, Act No. 511, known as the "Local Tax Enabling Act" and its amendments, and its amendments, and shall be effective in accordance therewith on 11 May 1984, and the tax levied hereunder shall remain in effect on a fiscal year basis without annual reactment unless the rate of tax is changed as provided by law.

This Ordinance enacted at a regular meeting of the Board of Supervisors of the Township of Kiskiminetas, County of Armstrong and Commonwealth of Pennsylvania, held on the 11th. day of April 1984, at the Kiskiminetas Township .

KISKIMINETAS TOWNSHIP BOARD OF SUPERVISORS

Roy Bence
ROY BENCE

ATTEST:

Emerson Townsend
EMERSON TOWNSEND

Frances E. Sick
Secretary

William Miller
WILLIAM MILLER

Ronald Held
RONALD HELD

Jack E. Wilmont
JACK E. WILMONT


SUMMARY OF ORDINANCE NO. 1-84

This ordinance imposes a tax for general revenue purposes. The Board of Supervisors believe that the additional revenue to be generated (which is estimated to be \$ 3625⁰⁰ for 1984) is necessary for general Township expenses. This tax is already being collected by the Apollo Ridge School District and this ordinance will require that one-half ($\frac{1}{2}$) of the tax already being paid by the citizens of Kiskiminetas Township will be forwarded to the Township instead of having the entire amount forwarded to the Apollo Ridge School District.

The ordinance imposes a tax in the amount of \$10.00 upon the privilege of engaging in an occupation within the limits of the Township of Kiskiminetas, Armstrong County, Pennsylvania, to be paid by any individual exercising said privilege. The ordinance defines individual, occupation, employer, tax, tax collector, board, and fiscal year. The ordinance sets forth the duties of self-employed individuals and the duties of employers within the Township. The ordinance provides for the collection of the occupational privilege tax and requires the filing of returns by individuals affected. The ordinance imposes on employers the duty of collecting said tax from every individual in their employ subject to said tax and remitting and paying over the same to the Tax Collector. The ordinance confers and imposes powers and duties of administration in the Board of Supervisors of Kiskiminetas Township; the ordinance provides remedies for the collection of the tax and imposes penalties to \$100 and/or imprisonment for not more than 30 days for

violations of the ordinance. The ordinance will be enacted by virtue of the authority granted by the Act of Assembly No. 511 approved 31 December 1965 and known as the "Local Tax Enabling Act" and its amendments. The act shall become effective thirty (30) days after it is approved by the Board of Supervisors of Kiskiminetas Township.

An attested copy of the proposed ordinance has been posted in the Office of the Prothonotary of Armstrong County, Pennsylvania, where it may be examined daily between 8:30 AM and 4:00 PM on weekdays. In addition, copies of the ordinance are available for inspection at the Office of the Township Secretary at Star Route, Apollo, PA, 15613, between the hours of *9 A.M.* and *12:30 P.M.* on weekdays.



TIMOTHY J. GEARY
Township Solicitor

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Jack E. Wilmont
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ATTEST:

Francis E. Hick
Secretary