

PART 4

EMERGENCY AND MUNICIPAL SERVICES TAX

§24-401. Title.

This Part shall be known as the "Emergency and Municipal Services Tax Ordinance."

(Ord. 889, 5/18/1981, §2; as amended by Ord. 1036, 1/9/2006, §1; and by Ord. 1038, 1/9/2006, §1)

§24-402. Definitions.

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

BOROUGH OF PHILIPSBURG — the area within the corporate limits of the Borough of Philipsburg.

EMPLOYER — an individual, partnership, association, corporation, governmental body, agency or other entity employing one or more persons on a salary, wage, commission or other compensation basis, including self-employed person.

FISCAL YEAR — the twelve-month period beginning January 1 and ending December 31.

HE, HIS OR THEIRS — the singular and plural as well as the male, female and neuter gender.

INDIVIDUAL — any person, male or female, engaged in any occupation, trade or profession within the corporate limits of the Borough of Philipsburg.

OCCUPATION — any trade, profession, business or undertaking of any type, kind or character, including services, domestic or other, carried on or performed within the corporate limits of the Borough of Philipsburg for which compensation is charged or received in excess of \$2,000 whether by means of salary, wages, commissions or fees for services rendered.

TAX — the Emergency and Municipal Services Tax levied by this Part.

TAX COLLECTOR — the person appointed by the Council of Philipsburg under whose direction this tax shall be enforced.

(Ord. 889, 5/18/1981, §2; as amended by Ord. 1038, 1/9/2006, §3)

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§24-403. Levy.

The Borough of Philipsburg hereby levies and imposes on each occupation engaged in by individuals within the corporate limits of the Borough of Philipsburg, beginning the first day of January 2006, an Emergency and Municipal Services Tax. This tax in addition to all other taxes of any kind or nature heretofore levied by the Borough of Philipsburg.

(Ord. 889, 5/18/1981, §3; as amended by Ord. 1038, 1/9/2006, §1; and by A.O.

§24-404. Amount of Tax.

Beginning with the first day of January 2006, each occupation as hereinbefore defined, engaged in within the Borough of Philipsburg, shall be required to pay an Emergency and Municipal Services Tax in the amount of \$20 per annum.

(Ord. 889, 5/18/1981, §4; as amended by 1038, 1/9/2006, §4)

§24-405. Duty of Employer.

Each employer within the Borough of Philipsburg as well as those employers situated outside of the Borough of Philipsburg but who engage in business within the Borough of Philipsburg, it and performing for him it within the Borough of Philipsburg the tax levied by this Part. The employer then shall make a return and payment of the tax collected to the Borough Tax Collector. Further, each employer is authorized hereby to deduct this tax from the salary of each employee in its employ whether said employee is paid by salary, wages or commission and whether or not part or all of the employee's services are performed within the Borough.

(Ord. 889, 5/18/1981, §5; as amended by Ord. 1038, 1/9/2006, §5)

§24-406. Returns.

Each employer shall prepare and file a return showing a computation of the tax on forms to be supplied to him by the Council of the Borough of Philipsburg or its designated Tax Collector. It is further provided that if the employer fails to file said return and pay said tax, whether or not he makes collection thereof from the salary, wages or commissions paid by him to said employee, the employer shall be responsible for the payment of the tax in full though the tax had originally been levied against him.

(Ord. 889, 5/18/1981, §6; as amended by A.O.

§24-407. Dates for Determining Tax Liability and Payment.

Each employer shall use his employment records from the first day of January to the first day of May for determining the number of employee from whom said tax shall be deducted and paid over to the Tax Collector on or before June 1. Supplemental reports shall be made by each employer as reflected on his employment records from May 1, to August 1 and from August 1, to October 1 payments on these supplemental reports shall be made on September 1 and November 1 respectively.

(Ord. 889, 5/18/1981, §7; as amended by A.O.)

§24-408. Individuals Engaged in More than One Occupation.

Each individual who shall have more than one occupation within the Borough of Philipsburg shall be subject to the payment of this tax on his principal occupation and his principal employer shall deduct this tax and deliver to him evidence of deduction having been made and when presented to any other employer shall be authority for such employer to not deduct this tax from the employee's wages, but to include such employee on his return by setting forth his name, address and the name and account number of the employer who deducted this tax.

(Ord. 889, 5/18/1981, §8)

§24-409. Self-Employed Individuals.

All self-employed individuals who perform service of any type or kind, engage in any occupation or profession within the Borough of Philipsburg shall be required to comply with this Part and pay the tax to the Tax Collector on June 1 or as soon thereafter as he engages in an occupation.

(Ord. 889, 5/18/1981, §9; as amended by A.O.)

§24-410. Employers and Self-Employed Individuals Residing Beyond the Corporate Limits of the Borough of Philipsburg.

All employers and self-employed individuals residing or having their places of business outside of the Borough of Philipsburg, but who perform services of any type or kind or engage in any occupation or profession within the Borough of Philipsburg do by virtue thereof agree to be bound by and subject themselves to the provisions, penalties and regulations promulgated under this Part with the same force and effect as though they were residents of the Borough of Philipsburg. Further, any individual engaged in an occupation within the Borough of Philipsburg and an employee of a nonresident employer may, for the purpose of this Part, be considered a self-employed person and in the event this tax is not paid, the Borough of Philipsburg shall have the option of proceeding

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against either the employer or employee for the collection of this tax as hereinafter provided.

(Ord. 889, 5/18/1981, §10)

§24-411. Administration of Tax.

1. It shall be the duty of the Tax Collector to accept and receive payment 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.
2. The Tax Collector is hereby charged with the administration and enforcement of this Part 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 Part, including provisions for the examination of the payroll records of any employer subject to this Part, the examination and correction of any return made in compliance with this Part and any payment alleged or found to be incorrect or as to which over payment is claimed or found to have occurred. Any person aggrieved by an decision of the Tax Collector shall have the right to appeal to the Court of Common Pleas of Centre County, Pennsylvania, as in other cases provided.
3. 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.

(Ord. 889, 5/18/1981, §11; as amended by A.O.)

§24-412. Suits for Collection.

1. In the event that any tax under this Part remains due or unpaid 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 Part together with interest and penalty.
2. If for any reason the tax is not paid when due, interest at the rate of 6% on the amount of said tax shall be calculated beginning with the due dates of said tax and a penalty of 5% 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 therefor shall in addition be responsible and liable for the costs of collection.

(Ord. 889, 5/18/1981, §12)

§24-413. Fine and Penalty.

Whoever makes any false or untrue statements on any return required by this Part 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 Part shall, upon conviction before any district justice, be sentenced to pay a fine of not more than \$300 for each offense and, in default of payment of said fine, be imprisoned in Centre County prison for a period not exceeding 30 days for each offense. It is further provided that the action to enforce the fine and penalty herein provided may be instituted against any person in charge of the business of any employer who has failed or refused to file a return required by this Part.

(Ord. 889, 5/18/1981, §13)

§24-414. Designation of Tax Collector.

The Tax Collector designated is H.A. Berkheimer Associates, until revoked by Council.

(Ord. 889, 5/18/1981, §16)

§24-415. Duties of Collector.

The Tax Collector shall turn over to the Borough Treasurer all receipts of collection of this tax, quarterly.

(Ord. 889, 5/18/1981, §17)

§24-416. Effective Date.

This Part shall become effective and remain in force and effect for the fiscal year of 2006 and thereafter as provided in the aforesaid Act 511 of 1965, approved December 31, as amended from time to time and known as the "Local Tax Enabling Act."

(Ord. 889, 5/18/1981, §18; Ord. 1038, 1/9/2006; §6)

