

1977-2

OF THE TOWNSHIP OF Bethel STANDARDIZING THE TEXT OF AND IMPOSING A TAX FOR GENERAL REVENUE PURPOSES DURING THE CALENDAR YEAR 1978 ON SALARIES, WAGES, COMMISSIONS AND OTHER COMPENSATION EARNED BY RESIDENTS OF THE TOWNSHIP; AND ON SALARIES, WAGES, COMMISSIONS AND OTHER COMPENSATION EARNED BY NON-RESIDENTS OF THE TOWNSHIP; AND ON THE NET PROFITS EARNED FROM BUSINESSES, PROFESSIONS OR OTHER ACTIVITIES CONDUCTED BY RESIDENTS OF THE TOWNSHIP; AND THE NET PROFITS EARNED FROM BUSINESSES, PROFESSIONS, OR OTHER ACTIVITIES CONDUCTED IN THE TOWNSHIP, BY NON-RESIDENTS; REQUIRING THE FILING OF DECLARATIONS AND RETURNS, AND THE GIVING OF INFORMATION BY EMPLOYERS AND BY THOSE SUBJECT TO THE TAX; IMPOSING ON EMPLOYERS THE DUTY OF COLLECTING THE TAX AT SOURCE; PROVIDING FOR THE ADMINISTRATION AND ENFORCEMENT OF THE ORDINANCE, AND IMPOSING PENALTIES FOR THE VIOLATION THEREOF; AND PROVIDING FOR THE CONTINUANCE IN FORCE OF SUCH TAX ON A CALENDAR YEAR OR TAXPAYER FISCAL YEAR BASIS WITHOUT ANNUAL REENACTMENT.

WHEREAS, TOWNSHIP OF Bethel, (hereinafter sometimes simply referred to as "Township") presently has a tax for general revenue purposes on salaries, wages, commissions, net profits and other compensation received by resident individuals; and

WHEREAS, it is the intention to extend the levy of said tax to salaries, wages, commissions, net profits and other compensation received by non-residents of this municipality in this municipality; and

WHEREAS, in order to simplify the collection and interpretation of tax provisions for taxpayers and preparers of tax returns, a standard type text is determined to be advisable; and

WHEREAS, it is intended to eliminate any commissions for which employers were previously permitted to withhold for the collection of the said tax; and

WHEREAS, it is intended to eliminate any exemptions previously permitted on the basis of age alone.

BE IT ORDAINED AND ENACTED BY THE COMMISSIONERS/SUPERVISORS OF THIS TOWNSHIP UNDER THE AUTHORITY OF "THE LOCAL TAX ENABLING ACT" BEING THE ACT OF DECEMBER 31, 1965, P.L. 1257, NO. 511, AS AMENDED (HEREINAFTER REFERRED TO AS THE "ENABLING ACT"), AS FOLLOWS:

Section 1. Definitions.

The following words and phrases, when used in this Ordinance, shall have the meanings ascribed to them in the "Enabling Act".

"Association"

"Business"

"Corporation"

"Current Year"

"Municipal"

"Earned Income"

"Employer"

"Income Tax Officer or Officer"

"Net Profits"

"Non-Resident"

"Person or Individual"

"Preceding Year"

"Resident"

"Succeeding Year"

"Taxpayer"

Section 2. Imposition of Tax; Modifications of Previous Levy.

A tax for general revenue purposes of one percent (1%) is hereby imposed on the following:

(a) Earned income received by individual residents of the Township;

(b) Earned income received by individual non-residents of the Township in the Township;

(c) Net profits, earned by residents of the Township; and

(d) Net profits earned in the Township by non-residents of the Township.

The tax levied under (a) and (b) herein shall relate to and be imposed upon earned income paid by an employer or on his behalf to a person who is employed by him. The tax levied under (c) and (d) herein shall relate to and be imposed on the net profits of any business, profession or other activity carried on by any person or persons.

The tax levied under (a) and (c) being a continuation of a tax previously levied for the current year shall continue in effect except that to the extent certain individuals were previously granted an exemption from paying the tax by reason of age, said exemption is rescinded effective January 1, 1978.

The tax levied under (b) and (d) on non-residents of this municipality in this municipality being a new levy shall become effective January 1, 1978.

The tax levied under (a), (b), (c), and (d) shall continue in force on a calendar year or taxpayer fiscal year basis without annual reenactment.

Section 3. Returns and Payment of Tax.

(a) Every taxpayer earning net profits or receiving earned income in the current year shall, on or before April 15 of the succeeding year, make and file with the Income Tax Officer a return thereof (on forms, and furnishing information, prescribed by the Income Tax Officer) and pay the tax (or balance thereof after crediting employers' withholding) due thereon.

(a) Suits for collection of tax are hereby authorized and interest and penalties shall be imposed as provided in Section 13 (VII) and (VIII) of the Enabling Act.

Section 6. Suit for Collection of Tax, Interest and Penalties.

(c) To the extent an employer was previously permitted to deduct from a tax remittance a two percent (2%) commission from the tax withheld said previous Ordinance is amended, and said commission is eliminated effective with the quarter beginning January 1, 1978.

(b) If an employer makes a deduction of tax as required by this Ordinance, the amount deducted shall constitute in the hands of such an employer a trust fund held for the account of the Township as beneficial owner thereof and the employee from whose salaries, wages, commissions, or other compensation such tax was deducted shall be deemed to have paid such tax.

(a) The failure or omission of any employer to make the deductions required by Section 4 hereof shall not relieve any employee from the payment of the tax or from complying with the requirements of this Ordinance relating to the filing of declarations and returns.

Section 5. Collection at Source.

(b) In addition, every employer having a factory, workshop, branch, warehouse or other place of business within the Township is required to register to deduct tax from the earned income of employees employed outside the Township but domiciled within the Township to file quarterly reports and make remittances and to do other acts as fully set forth in Section 13 (IV) of the Enabling Act.

(a) Every employer within the Township is required to register, to deduct tax from employees' earned income, to file quarterly reports and make remittances, and to do other acts as fully set forth in Section 13 (IV) of the Enabling Act.

Section 4. Employers' Collection at Source.

(c) When the return of a taxpayer is made for a fiscal year different from the calendar year, the return shall be made and the tax due thereon paid within three months and fifteen (15) days from the end of the said fiscal year.

(b) Further details concerning taxpayers' payment and making returns of tax levied by this Ordinance are set forth in the mandatory provisions, and also in the optional provisions (hereby adopted by this Township's Commissioners/Supervisors) relating to annual or final returns and annual payments of tax, in Section 13 (III) of the Enabling Act. This Township's Commissioners hereby adopts the optional provisions of estimated net profits and quarterly returns and payments of tax by taxpayers; and such declarations or quarterly returns or payments by taxpayers are required by this Ordinance.

(b) The failure of any person to receive or procure forms required for making the declaration or returns required by this Ordinance shall not excuse him from making such declaration or return.

(c) Notwithstanding prior mention in this Ordinance, for convenience of reference only, of specific sub-sections of Section 13 of said Act, all provisions of the entire Section 13 of said Act, are hereby incorporated into this Ordinance by this reference as required by the Enabling Act. Any provisions which any future supplements to or amendments of the Enabling Act may require to be included in or construed to be a part of any tax on earned income or net profits, or any ordinance levying the same, shall automatically become a part of this Ordinance upon the effective date of such supplement or amendment, without the need for formal amendment of this Ordinance by the Commissioners/Supervisors of the Township.

Section 7. Payments and Refunds.

The Income Tax Officer is hereby authorized to accept payment of the amount of tax claimed by the Township in any case where any person disputes the validity or amount of the Township's claim for the tax. If it is thereafter judicially determined by a court of competent jurisdiction that there has been an overpayment to the Income Tax Officer, the amount of the overpayment shall be refunded to the person who paid.

Section 8. Income Tax Officer.

The Income Tax Officer shall perform all the duties, be subject to all the requirements, and have all the powers prescribed by Section 13 (V) of the Enabling Act.

Section 9. Severability.

The provisions of this Ordinance are severable. If any sentence, or clause or section of this Ordinance for any reason is found to be unconstitutional, illegal or invalid, such unconstitutionality, illegality or invalidity shall not affect or impair any of the remaining provisions, sentences, clauses or sections of this Ordinance. It is hereby declared to be the intent of the Commissioners/Supervisors of the Township that this Ordinance would have been adopted had such unconstitutional, illegal or invalid sentence, clause or section not been included herein.

Section 10.

All ordinances or parts of ordinances inconsistent herewith be and the same are hereby repealed.

Section 11.

This Ordinance is hereby declared to take effect January 1, 1978 and shall thereafter continue to be in force on a calendar year or taxpayer fiscal year basis without annual re-enactment.

Enacted and ordained this 7th day of November, 1977.

*[Signature]*  
Chairman

Secretary: *[Signature]*