

ORDINANCE #04

NOTICE is hereby given of the intention of the Board of Supervisors of Milford Township, Bucks County, Pennsylvania, to adopt the following Ordinance imposing a tax on the salaries, wages, commissions and other compensation earned by residents of the Township, and on the net profits of businesses, professions and other activities conducted by residents of the Township, at a special meeting of said board to be held on April 17, 1962, at 9:00 A.M., in the Township Hall, Spinnerstown, Pennsylvania. In the judgment of the Board of Supervisors, said tax is necessary for general revenue purposes occasioned by increased township costs and operating expenses. It is estimated that the amount of revenue to be derived from said tax will be Forty-five hundred (\$4500.00) Dollars.

AN ORDINANCE PROVIDING FOR THE LEVY, ASSESSMENT AND COLLECTION OF A TAX FOR GENERAL REVENUE PURPOSES, UNDER THE AUTHORITY OF THE ACT OF JUNE TWENTY-FIFTH, ONE THOUSAND NINE HUNDRED FORTY-SEVEN (Pamphlet Law 1145), AND ITS AMENDMENTS, UPON SALARIES, WAGES, COMMISSIONS AND OTHER COMPENSATION EARNED DURING THE PERIOD BEGINNING JULY 2, 1962, AND ENDING DECEMBER 31, 1962, BY RESIDENTS OF THE TOWNSHIP OF MILFORD, AND ON THE NET PROFITS EARNED DURING THE SAME PERIOD, OR BUSINESSES, PROFESSIONS AND OTHER ACTIVITIES CONDUCTED BY SUCH RESIDENTS; REQUIRING THE FILING OF DECLARATIONS AND RETURNS, AND THE GIVING OF INFORMATION BY EMPLOYERS AND BY THOSE SUBJECT TO THE TAX; IMPOSING UPON EMPLOYERS THE DUTY OF COLLECTING THE TAX; PROVIDING FOR THE ADMINISTRATION OF THE ORDINANCE, AND PRESCRIBING PENALTIES.

WHEREAS, it is necessary in the judgment of the Board of Supervisors of the Township of Milford, County of Bucks and State of Pennsylvania, to impose a tax on the salaries, wages, commissions and compensation earned by resident during the period beginning July 2, 1962, and ending December 31, 1962, and on the net profits earned of businesses, professions and other activities conducted by residents during the same period, for general revenue purposes occasioned by increased Township costs and operating expenses; and

WHEREAS, it is estimated that the revenue to be derived from this tax will amount to Forty-five hundred (\$4500.00) Dollars.

IT IS HEREBY RESOLVED by the Board of Supervisors of the Township of Milford, under the authority of the Act of June twenty-fifth, one thousand nine hundred forty-seven (Pamphlet Law 1145), and its amendments:

SECTION 1. The following words and phrases when used in this Ordinance shall have the meanings ascribed to them in this section, except where the context clearly indicates 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 include any 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) "Compensation" shall mean all salaries, wages, commissions, bonuses, incentive payments, fees tips and other forms of remuneration in cash or in property, received by an individual and paid directly or indirectly for services rendered.

(d) "Corporation" shall mean any corporation or joint stock association organized under the laws of the United States of America, the Commonwealth of Pennsylvania, or any other state, territory or foreign county or dependency.

(e) "Employer" shall mean any individual, co-partnership, association, corporation, governmental body, unit or agency, or any other entity who or which employs one or more persons on a salary, wage, commission or other compensation basis.

(f) "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 based upon income.

(g) "Person" shall include natural person, co-partnership, association, corporation, firm or fiduciary. Whenever used in any clause prescribing or imposing a penalty, the term "person" as applied to associations, shall mean the partners or members thereof, and as applied to a corporation, shall mean the officers thereof.

(h) "Resident" shall mean an individual, co-partnership, association or other entity domiciled in the Township of Milford.

(i) "Tax Collector" shall mean the person or persons appointed by the Board of Supervisors of the Township of Milford, to collect the taxes levied by this ordinance.

(j) "Taxpayer" shall mean a person, whether individual, co-partnership, association or other entity, required hereunder to file a declaration or return on earnings or net profits, or to pay a tax thereon.

(k) "Township" shall mean the Township of Milford, County of Bucks, and State of Pennsylvania.

In this Ordinance, the singular shall include the plural, and the masculine shall include the feminine and the neuter.

SECTION 11. The following taxes are hereby imposed for general revenue purposes, under the authority of the Act of June twenty-fifth, one thousand nine hundred forty-seven (Pamphlet Law 1145), and its amendments;

(a) One-fourth of one per centime (1/4%) of all salaries, wages, commissions and other compensation earned on or after July 2, 1962, and before December 31, 1962, by resident of the Township.

(b) One-fourth of one per centime (1/4%) of all net profits earned on or after July 2, 1962, and before December 31, 1962, of businesses, professions and other activities conducted by residents of the Township.

SECTION 111. (a) Every person who anticipates net profits or any compensation not subject to the provisions of Section IV of this ordinance relating to collection at the source, shall on or before September 15, 1962, make and file with the Tax Collector on a form prescribed by the Tax Collector, a declaration of his estimated net profits or compensation or both during the period beginning July 2, 1962, and ending December 31, 1962, setting forth the estimated amount of net profits or compensation or both anticipated by him during the said period, together with such other information as the Tax Collector may require.

(b) The said declaration shall show the estimated amount of tax imposed by this ordinance on such estimated net profits or compensation or both, the estimated amount of tax which will be collected at the source, in accordance with Section IV hereof, and the balance due. The person

making the declaration shall, at the time of filing thereof, pay to the Tax Collector the estimated amount of tax due. Provided, however, that the taxpayer shall have the right to pay the estimated tax due in two equal installments, as follows; the first installment on or before September 15, 1962, the second installment on or before December 15, 1962.

(c) Any person who first anticipates any net profits or compensation not subject to the provisions of Section IV hereof, after September 15, 1961, shall make and file the declaration hereinabove required on or before December 15, 1962. The person making the declaration shall, at the time of filing, pay to the Tax Collector the estimated amount of tax due.

(d) On or before Jan. 15, 1963 every person who has received taxable net profits or taxable compensation or both shall make and file with the Tax Collector, on a form prescribed by him, a final return showing all of his net profits and compensation for the period beginning July 2, 1962, and ending December 31, 1962, the total amount of tax due, the amount of estimated tax paid under the provisions of this section, the amount of tax deducted under Section IV hereof, and the examine any person 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 persons before him, whether as parties or witnesses, whom he believes have knowledge of such income.

(c) Any information gained by the Tax Collector or any other official, agent or employee designated by the Board of Supervisors as a result of any declarations, returns, investigations, hearings, or verifications 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. Any disclosure of any information contrary to the provisions of this section shall constitute a violation of this ordinance.

SECTION VII. If for any reason the tax is not paid when due interest at the rate of six per cent (6%) per annum, on the amount of said tax, and an additional penalty of one-half of one per cent (1/2 of 1%) of the amount of the unpaid tax for each month or fraction thereof during which the tax remains unpaid, shall be added and collected. Where suit is brought for the recovery of any such tax, the person liable therefor shall, in addition, be liable for the cost of collection and the interest and penalties herein imposed.

SECTION VIII. All taxes imposed by this ordinance together with interest and penalties due thereon, shall be recoverable in an action of assumpsit brought in the name of the Township or in such other manner as is now or may hereafter be authorized by law.

SECTION IX. The Tax Collector is hereby authorized to accept payment under protest 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 Tax Collector, the amount of the overpayment shall be refunded to the person who paid under protest.

SECTION X. This ordinance shall not apply to any person as to whom it is beyond the legal power of this Board of Supervisors to impose the taxes herein provided for.

SECTION XI. Any person convicted before any Justice of the Peace of violating any of the provisions or requirements of this resolution, or who shall fail, neglect or refuse to deduct the tax from the employee at the source and pay the same to the Tax Collector as required by this ordinance, or any person 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 Tax Collector or any person designated by the Board of Supervisors to examine his books, records and papers, or who shall knowingly make any incomplete, false or fraudulent return or who shall attempt to do

any thing whatsoever to avoid the full disclosure of the amount of compensation or other net income to avoid the payment of the whole or any part of the tax, shall be subject to a fine or penalty of One Hundred (\$100.00) Dollars, and cost of prosecution, or to undergo imprisonment for not more than thirty (30) days for the non-payment of such fine or penalty and costs within ten (10) 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. Information charging any such violation may be made by the Tax Collector or by such other person or persons as may from time to time be authorized so to do by the Township.

The failure of any employer or any persons to receive or procure a return from the Tax Collector shall not excuse him from making a return.

SECTION XII. The provisions of this ordinance are severable. If any sentence, cause or section 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, sentences, clauses or sections balance due or overpayment as the case may be. At the time of filing the final return, the taxpayers shall pay any balance of the tax that may be due or shall make demand for refund or credit.

SECTION IV. Every employer within the Township shall deduct from the compensation due each employee who is a resident of the Township, at the time of payment thereof, and in no event less frequently than once each month, the tax of one fourth of one per centime (1/4%) of such compensation, and shall file with the Tax Collector, on a form or forms prescribed by him, quarterly returns on the dates herein prescribed and pay to said Tax Collector the amount of taxes deducted and due for each quarter by each employee. Such quarterly returns shall be filed and payment of the taxes due shall be made on or before October 31, 1962, for the quarter beginning July 2, 1962 and ending September 30, 1962; on or before January 31, 1963, for the quarter beginning October 1, 1962, and ending December 31, 1962.

The returns required to be filed by this section shall set forth the name and residence of each resident employee of said employer during all or any part of the preceding quarter, the amount of compensation earned during such preceding quarter by each such employee, the amount of taxes deducted, the amount of taxes paid to the Tax Collector, and such other information as may be required by this ordinance or any rule or regulation promulgated pursuant hereto.

Provided, however, that the failure of an employer to deduct such tax and make such quarterly returns shall not relieve the employee from payment of said tax or from filing the declaration or returns required by this ordinance; and provided further, however, that no person from whose compensation the tax imposed by this ordinance shall have been deducted by his employer shall be required to pay the amount of tax so deducted, notwithstanding any failure or refusal of such employer to pay to the Tax Collector the tax so deducted.

SECTION V. It shall be the duty of the tax Collector to collect and receive the taxes levied and imposed by this ordinance, and to account to the Township in the same manner as is provided by law for the collection and payment of other taxes, and to enforce the provision of this ordinance. It shall also be his responsibility, in addition to keeping such records as are now required by law or by a Township ordinance or resolution, to keep a complete record of the taxes due hereunder and those paid by each taxpayer and the date of each of such payment as well as to have prepared and distributed the forms of declarations and returns required herein.

For his services, the Tax Collector shall receive such remuneration and reimbursement for expenses reasonably incurred as the Board of Supervisors by ordinance or resolution shall determine.

The Tax Collector shall be bonded by a good and reliable bonding company at all times for all money coming into his hands for Township purposes under this ordinance; the cost of which bond shall be paid by the Township.

SECTION VI. (a) The Township may by ordinance or resolution adopt, promulgate and enforce rules and regulations for the purposes of the administration and enforcement of the provisions of this ordinance, including provisions for the reexamination and correction of returns and payments alleged and found to be incorrect or to which an overpayment or underpayment is claimed or found to have occurred.

(b) The Tax Collector or any agent or employee authorized by the Board of Supervisors is hereby authorized to examine the books, papers and records of any resident in order to verify the accuracy of any return or declaration made, or if no return or declaration was made, to ascertain the amount of tax imposed by this ordinance. Every such employer or alleged employer or resident is hereby directed and required to give to the said Tax Collector or other person authorized by the Board of Supervisors the means, facilities and opportunities for such examinations and investigations as are hereby authorized. The Tax Collector is authorized to of this ordinance. It is hereby declared to be the intent of the Board of Supervisors of the Township of Milford that this ordinance would have been adopted had such unconstitutional, illegal or invalid sentence, clause or section not have been included herein.

SECTION XIII This ordinance shall go into effect on July 2, 1962.

Enacted and ordained this ____day of April, 1962 by the corporate authorities of the Township of Milford.

Attest,
Ruth Heffentrager, Secretary