

ORDINANCE NO. 44 2005
OF
BUFFALO TOWNSHIP,
WASHINGTON COUNTY, PENNSYLVANIA

AN ORDINANCE OF BUFFALO TOWNSHIP,
WASHINGTON COUNTY, PENNSYLVANIA
AMENDING THE EARNED INCOME TAX ORDINANCE
NO. 35 of 2001

It is hereby enacted and ordained by the Board of Supervisors of Buffalo Township, Washington County, Pennsylvania that the above Ordinance shall be amended as follows:

SECTION 1: AUTHORITY OF ENACTMENT

This Ordinance is enacted on the Authority of The Local Tax Enabling Act, P.L.1257, No. 511, December 31, 1965, 53 P.S. §6901 et seq. (1982), as amended by Act 222 of 2004 and as hereafter amended, supplemented, modified or re-enacted by the General Assembly of the Commonwealth of Pennsylvania.

SECTION 2: DEFINITIONS

As used in this Ordinance the following terms shall have the meanings indicated, unless a different meaning clearly appears from the context:

TOWNSHIP - Buffalo Township, Washington County, Pennsylvania.

COMPENSATION - salaries, wages, commissions, compensation, tips, bonuses, fees, gross receipts, net income or net profits and earned income.

EMPLOYER - any person, partnership, limited partnership, unincorporated association, institution, trust, corporation, governmental agency, or any other body engaged in business or situate in the Township of Buffalo, employing one or more employees engaged in any occupation other than domestic servants.

OCCUPATION - any livelihood, job, trade, profession, business or enterprise of any kind, including services, domestic or other, for which monetary compensation is received or charged.

TAX COLLECTOR - tax collector for Buffalo Township, Washington County, Pennsylvania.

TAXPAYER – any natural person liable for the tax levied under this Ordinance.

SECTION 3: IMPOSITION OF THE TAX

There shall be levied, assessed and collected a tax on individuals for the privilege of engaging in an occupation. This shall be an emergency and municipal service tax for the purpose of providing funds for police, fire or emergency services, road construction or maintenance and for the reduction of property taxes and for any other lawful purpose in an amount not in excess of \$47.00. It is hereby imposed upon the privilege of engaging in an occupation within the Township in the calendar year 2005, and in each and every following calendar year. Each natural person who exercises such privilege for any length of time in any calendar year beginning with the calendar year 2005, shall pay the tax in accordance with the provisions hereof; provided, the tax hereby levied shall not be imposed upon any natural person whose total income during the taxable year is less than \$12,000.00.

SECTION 4: COLLECTION THROUGH EMPLOYERS

1. Each employer shall register with the tax collector the employee's names, address and other information the tax collector may require within thirty (30) days after the effective date of this ordinance or within thirty (30) days after first becoming an employee.
2. For each taxpayer employed for any length of time after the effective date of this ordinance and on or before March 31 of the current year, each employer shall deduct the tax from compensation payable to the taxpayer, file a return on a form prescribed by the tax collector, and pay to said tax collector the full amount of taxes deducted on or before April 30 of the current tax year. For each taxpayer for whom no prior deduction has made, who is employed after the effective date of this ordinance and in any of the three (3) month periods ending June 30, September 30, and December 31, of the current year, each employer shall deduct the tax from compensation payable to the taxpayer, file a return on a form prescribed by the tax collector, and pay said collector the full amount of all taxes deducted, on or before July 31 or October 31 of the current tax year, or January 31 of the following year, respectively.
3. Any employer who discontinues businesses or ceases operation before December 31 of any year during which this tax is in effect, shall file the return hereinabove required and pay the tax to the tax collector, within fifteen (15) days after discontinuing business or ceasing operations.
4. The failure of any employer to deduct the tax shall not relieve the employee from the duty to file a 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 tax collector shall be liable for such tax in full, as though the tax had originally been levied against such employer.

5. As to employees who present official receipts evidencing prior payment of the tax imposed hereby either directly or by collection through 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 other reason is not collected under Section 4 of this ordinance shall file a return on a form prescribed by the tax collector and shall pay the tax directly to said collector. Each such taxpayer who first becomes subject to the tax after the effective date of this ordinance and on or before March 31 of the current tax year, shall file the return and pay the tax on or before April 30 of the current tax year, and each such taxpayer who first becomes subject to the tax after March 31 of the current tax year, shall file the return and pay the tax on or before July 31 or October 31 of the current tax year, or January 31 of the following year, whichever of such payment dates first occurs at least thirty (30) days after the taxpayer becomes subject to the tax.

SECTION 6: NONRESIDENT TAXPAYERS

Both resident and nonresident taxpayers shall, by virtue of engaging in an occupation within the Township, be subject to the tax and the provisions of this Part 4.

SECTION 7: ADMINISTRATION AND ENFORCEMENT

The tax collector shall collect and receive the taxes, interest, fines and penalties imposed by this ordinance, and shall maintain records showing the amounts received and the dates such amounts were received. The tax collector shall prescribe and issue all forms necessary for the administration of the tax and may adopt and enforce regulations relating to any matter pertaining to the administration of this ordinance. The tax collectors and agents designated by him may examine the records of any employer 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 tax collector and any agent designated by him all means, facilities and opportunity for the examinations hereby authorized.

SECTION 8: COLLECTION

The tax collector shall collect by suit or otherwise, all taxes, interest, 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 percent (6%) per year on the amount of unpaid taxes and an additional penalty of one-half of one percent (1/2 of 1%) of the amount of the unpaid tax, for each month or fraction of month during which the tax remains unpaid shall be collected. The taxpayer shall, in addition, be liable for the costs of collection as well as for interest and penalties. The 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 tax collector, the 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 Supervisors.

SECTION 9: PENALTIES

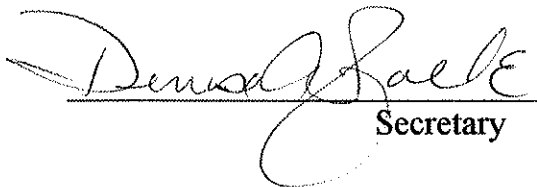
An employer or taxpayer who makes a false or untrue statement on any return required by this ordinance, who refuses inspection of his records in his custody and control setting forth his employees subject to this tax, who fails or refuses to file a return required by this ordinance, or who violates any other provisions of this ordinance, shall, upon a determination of civil liability or upon conviction thereof, be sentenced to pay a penalty or a fine of not more than Five Hundred Dollars (\$500.00), and/or imprisonment for a term not to exceed Ninety (90) days, in addition to all costs of collection, including reasonable attorney fees, incurred by the Township.

SECTION 10: EFFECTIVE DATE

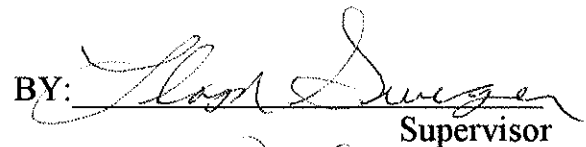
This Part 4 shall become effective retroactively to January 1, 2005 and shall continue on a calendar year basis without annual reenactment.

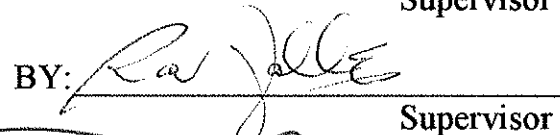
ORDAINED AND ENACTED this 1st day of June, 2005, to become effective five (5) days after enactment.

ATTEST:


Secretary

BUFFALO TOWNSHIP

BY: 
Supervisor

BY: 
Supervisor

BY: 
Supervisor