

AN ORDINANCE IMPOSING A TAX FOR GENERAL REVENUE PURPOSES ON SALARIES, WAGES, COMMISSIONS AND OTHER COMPENSATION EARNED AND PAID ON OR AFTER JANUARY 1, 1967, BY RESIDENTS OF THE BOROUGH OF PATTERSON HEIGHTS, AND ON SALARIES, WAGES, COMMISSIONS AND OTHER COMPENSATION EARNED AND PAID ON OR AFTER JANUARY 1, 1967, by NON-RESIDENTS OF THE BOROUGH OF PATTERSON HEIGHTS FOR WORK DONE OR SERVICES PERFORMED OR RENDERED IN THE BOROUGH OF PATTERSON HEIGHTS, AND ON THE NET PROFITS EARNED ON OR AFTER JANUARY 1, 1967, OF BUSINESSES, PROFESSIONS OR OTHER ACTIVITIES CONDUCTED BY SUCH RESIDENTS, AND ON THE NET PROFITS EARNED ON OR AFTER JANUARY 1, 1967, OF BUSINESSES, PROFESSIONS OR OTHER ACTIVITIES CONDUCTED IN THE BOROUGH OF PATTERSON HEIGHTS BY NON-RESIDENTS: REQUIRING THE FILING OF RETURNS AND THE GIVING OF INFORMATION BY EMPLOYERS AND THOSE SUBJECT TO THE SAID TAX: IMPOSING ON EMPLOYERS THE DUTY OF COLLECTING THE TAX AT SOURCE AND PAYING THE SAME TO THE BOROUGH OF PATTERSON HEIGHTS: PROVIDING FOR THE ADMINISTRATION, COLLECTION AND ENFORCEMENT OF THE SAID TAX: CONFERRING AND IMPOSING POWERS AND DUTIES ON THE EARNED INCOME TAX OFFICER AND IMPOSING PENALTIES.

BE IT ENACTED AND ORDAINED by the Town Council of the Borough of Patterson Heights, Beaver County, Pennsylvania, and it is hereby enacted and ordained by authority of the same, under the authority of "The Local Tax Enabling Act", Act No. 511 of 1965, effective January 1, 1966 and its amendments:

Section 1. Incorporation of Statute: The provisions of Section 13 of The Local Tax Enabling Act, Act No. 511 of 1965, the supplements and amendments thereto from time to time enacted, are incorporated herein by reference thereto, except to the extent that options are provided in said Section 13. This ordinance designates the options selected, and except as and

where hereinafter specifically provided otherwise.

Section 2. Imposition of Tax: A tax for general revenue purposes of one-half (1/2) of one per centum is hereby imposed on (a) salaries, wages, commissions and other compensation earned or paid after January 1, 1967, by residents of the Borough of Patterson Heights; and on (b) salaries, wages, commissions and other compensation earned or paid after January 1, 1967, by non-residents of the Borough of Patterson Heights for work done or services performed or rendered in the Borough of Patterson Heights; and on (c) the net profits earned after January 1, 1967, of business, professions or other activities conducted by such residents and on (d) the net profits earned after January 1, 1967, of businesses, professions or other activities conducted in the Borough of Patterson Heights by non-residents.

The tax levied under (a) and (b) of this section shall relate to and be imposed upon salaries, wages, commissions and other compensation paid by an employer or on his behalf to any person who is employed by or renders services to him. The tax levied under (c) and (d) of this section shall relate to and be imposed on the net profits of any business, profession or enterprise carried on by any person as owner or proprietor, either individually or in association with some other person or persons.

Section 3. Declarations, Returns and Payment of Tax:

A. Every taxpayer whose net profits are subject to the tax imposed by this ordinance shall file a declaration

of his net profits for the current year and shall pay the tax due thereon in quarterly installments, and shall make and file final returns and pay to the officer the balance of the tax due, all as provided in Section 13, III, A (1), of The Local Tax Enabling Act.

B. Every taxpayer whose earnings are subject to the tax imposed by this ordinance shall make and file final returns and pay to the officer the balance of the tax due, as provided in Section 13, III, B, first paragraph, of The Local Tax Enabling Act.

C. Every taxpayer whose earnings are not subject to the provisions of this ordinance and of The Local Tax Enabling Act relating to collections at source, shall make and file with the officer quarterly returns and shall pay quarterly the amount of tax shown as due on such returns all as provided in Section 13, III, B (2), of The Local Tax Enabling Act.

D. The officer is hereby authorized to provide by regulation, subject to the approval of Borough Council, that the return of an employer or employers, showing the amount of tax deducted by said employer or employers from the salaries, wages, or commissions of an employee, and paid by him or them to the officer shall be accepted as the return required of any employee whose sole income, subject to the tax or taxes under this ordinance, is such salary, wages or commissions.

Section 4. Collection at Source: Every employer having an office, factory, workshop, branch warehouse or other place of business within the Borough of Patterson Heights who employs one or more persons, other than domestic servants, for a

salary, wage, commission or other compensation, shall register with the officer, deduct the tax imposed by this ordinance on the earned income of his employee or employees and shall make and file quarterly returns and final returns and pay quarterly to the officer the amount of taxes deducted as set forth in Section 13, IV, of The Local Tax Enabling Act.

Section 5. Administration: The earned income tax officer shall be selected from time to time by resolution of, and shall receive such compensation for his services and expenses as determined from time to time by, the Borough Council. Such officer shall have the powers and duties, and shall be subject to the penalties as provided in The Local Tax Enabling Act.

Section 6. Applicability: This ordinance shall not apply to any person or property as to whom or which it is beyond the legal power of Borough Council to impose the tax or duties herein provided for.

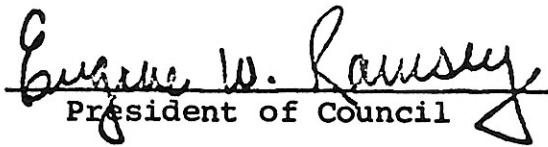
Section 7. Construction: If any sentence, clause or section or part of this ordinance is for any reason found to be unconstitutional, illegal, or invalid, such unconstitutionality, illegality or invalidity shall not affect or impair any of the remaining provisions, sentences, clauses, or sections or parts of this ordinance. It is hereby declared as the intent of the Borough Council that this ordinance would have been adopted had such unconstitutional, illegal, or invalid sentence, clause, section or part thereof not been included herein.

Section 8. Effective Date: This ordinance shall go into effect on the first day of January, 1967.

Section 9. Repeals: All ordinances or parts of ordinances inconsistent with this ordinance are hereby repealed insofar as they are inconsistent herewith.

ENACTED AND ORDAINED this fifth day of December, 1966.

ATTEST: .



President of Council



Borough Secretary

EXAMINED AND APPROVED THIS fifth day of December, 1966.



Mayor