

EASTERN SCHOOL DISTRICT  
OF YORK COUNTY, PENNSYLVANIA

RESOLUTION

TO PROVIDE REVENUE BY IMPOSING AN OCCUPATION PRIVILEGE TAX, IN ADDITION TO ANY AND ALL OTHER TAXES IMPOSED BY SAID SCHOOL DISTRICT: REQUIRING ANY PERSON ENGAGED IN ANY OCCUPATION, TRADE OR PROFESSION TO PAY SAID TAX, IMPOSING DUTIES AND CONFERRING POWERS UPON THE COLLECTORS OF SAID TAX: PRESCRIBING THE METHOD AND MANNER OF COLLECTING THE SAME.

BE IT RESOLVED by the Board of Directors of Eastern School District, York County, Pennsylvania, and it is hereby resolved by authority of the same, acting under and by virtue of the authority conferred by the Act of Assembly of Pennsylvania, approved December 31, 1965 (Act No. 511), as amended, and known as "The Local Tax Enabling Act," as follows:

SECTION I. The following words and terms, when used in this Resolution, shall have the following meanings, unless the context clearly indicates otherwise:

(a) "Employer" shall mean an individual, partnership, association, corporation, governmental body, agency or other entity employing one or more persons on salary, wage, commission or other compensation basis, including self-employed person.

(b) "Individual" shall mean any person, male or female, engaged in any occupation, trade or profession within the corporate limits of Eastern School District.

(c) "Occupation" shall mean any trade, profession, business, or undertaking of any kind, including services, domestic or other, carried on or performed within the limits of Eastern School District for which compensation is charged or received whether by means of salary, wages, commission or fees for services rendered.

(d) "Occupation privilege tax officer" shall mean the person, employee or agency designated by the Board of School Directors to collect and administer the provisions of this Resolution.

(e) "Tax" shall mean the Occupation Privilege Tax in the amount of Ten Dollars (\$10.00) levied by this Resolution.

SECTION II. Eastern School District hereby levies and imposes on each occupation engaged in by individuals within its limits during the school year beginning July 1, 1974, and ending June 30, 1975, on occupation privilege tax, which is in addition to all other taxes of any kind or nature heretofore levied by said School District.

SECTION III. Any person whose total income from all sources is less than Two Thousand Dollars (\$2,000.00) per year is exempt from the levy of this tax.

SECTION IV. Beginning with the first day of July, 1974, each occupation as hereinbefore defined, engaged in within the limits of Eastern School District, shall be subject to an Occupation Privilege Tax in the amount of Ten Dollars (\$10.00) per year, said tax to be paid by the individual so engaged.

SECTION V. Each employer within Eastern School District as well as those employers situated outside Eastern School District, but who engage in business within said School District, is hereby charged with the duty of collecting from each of his employees engaged by him and performing for him within said School District, the said tax of Ten Dollars (\$10.00) per annum and making a return and payment thereof to the School District. Further, each employer is hereby authorized to deduct this tax from each employee in his employ, whether said employee is paid by salary, wages or commission and whether or not all such services are performed within the School District.

SECTION VI. Each employer shall prepare and file a return showing a computation of the tax on forms to be supplied to him by the Occupation Privilege Tax Officer. Each employer, in filing this return and making payment of the tax withheld from his employees, shall be entitled to retain a commission at the rate of two per cent of the gross tax due and payable, provided that such tax is collected and paid over by the employer on or before the dates hereinafter set forth. 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 then be responsible for the payment of the tax in full without deducting a commission as though the tax had originally been levied against him.

SECTION VII. Each employer shall use his employment records from the first day of July, 1974, for determining the number of employees from whom said tax shall be deducted and paid over to the School District, on or before October 31, 1974. A supplemental report shall be made for each employee each quarter thereafter for new employees as reflected on his employment records for the subsequent quarter. Payment on these supplemental reports shall be made on or before July 31, 1975.

SECTION VIII. (a) Each individual who shall have more than one occupation within said School District shall be subject to the payment of the tax on his principal occupation and his principal employer shall deduct this tax and deliver to him evidence of deduction on a form to be furnished to the employer by the Occupation Privilege Tax Officer, which form shall be evidence of deduction having been made, and when presented to any other employer, shall be authority for such employer to not again deduct the tax from said employee's wages or income.

(b) In the event a person is engaged in more than one occupation, or an occupation which requires his working in more than one political subdivision during the calendar year, the priority of claim to collect such occupational privilege tax shall be in the following order: First, the political subdivision in which a person maintains his principal office or is principally employed; second, the political subdivision in which the person resides and works, if such a tax is levied by that political subdivision; third, the political subdivision in which a person is employed and which imposes the tax nearest in miles to the person's home. The place of employment shall be determined as of the day the taxpayer first becomes subject to the tax during the taxable year. It is the intent of this provision that no person shall pay more than Ten Dollars (\$10.00) in any year as an occupational privilege tax, irrespective of the number of political subdivisions within which such person may be employed within any given year.

SECTION IX. All self-employed individuals who perform services of any type or kind, engaged in any occupation or profession within said School District, shall be required to comply with this Resolution and pay the tax to the School District on October 31 of that year, or as soon thereafter as he engages in an occupation.

SECTION X. All employers and self-employed individuals residing or having their place of business outside the School District but who perform services of any type or kind, or engage in any occupation or profession within the School District, do by virtue thereof agree to be bound by and subject themselves to the provisions, penalties and regulations promulgated under this Resolution with the same force and effect as though they were residents of the School District. Further, any individual engaged in an occupation within the School District, and an employee of a nonresident

employer may, for the purpose of this Resolution, be considered a self-employed person, and in the event this tax is not paid, the School District shall have the option of proceeding against either the employer or employee for the collection of this tax.

SECTION XI. (a) It shall be the duty of the Occupation Privilege Tax Office to accept and receive payments 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.

(b) The Occupation Privilege Tax Officer is charged with the administration and enforcement of this Resolution and is charged and empowered to prescribe, adopt, promulgate rules and regulations relating to any matter pertaining to the administration and enforcement of this Resolution, including provisions for the examination of the payroll records of any employer subject to this Resolution; the examination and correction of any return made in compliance with this Resolution and any payment alleged or found to be incorrect, or as to which overpayment is claimed or found to have occurred. Any person aggrieved by any decision of the Occupation Privilege Tax Officer shall have the right to appeal to the Court of Common Pleas of York County.

(c) The Occupation Privilege Tax Officer 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 Occupation Privilege Tax Officer the means, facilities and opportunity for such examination.

SECTION XII (a) In the event any tax under this Resolution remains due or unpaid thirty days after the due dates above set forth, the Occupation Privilege Tax Officer may sue for the recovery of any such tax due or unpaid

under this Resolution, together with interest and penalty.

(b) If for any reason the tax is not paid when due, interest at the rate of six per cent (6%) on the amount of said tax shall be calculated beginning with the due date of said tax, and a penalty of five per cent (5%) shall be added 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.

SECTION XIII. Whoever makes any false or untrue statement on any return required by this Resolution, or who refuses inspection of his books, records or accounts in his custody and control setting forth the number of employees subject to the tax who are in his employment, or whoever fails or refuses to file any return required herein, shall, upon conviction before any district magistrate or court of competent jurisdiction, be sentenced to pay a fine of not more than Two Hundred Dollars (\$200.00) for each offense, and in default of payment of said fine and costs, be imprisoned in the York County Jail for a period not exceeding thirty (30) days.

SECTION XIV. (a) Refunds of the Occupational Privilege Tax will not be considered until after the close of the tax year, where such refund is based upon the claim that the taxpayer did not earn Two Thousand Dollars (\$2,000.00) by employment within the said School District.

(b) Refund claims based upon non-earning of Two Thousand Dollars (\$2,000.00) or more within the School District must be accompanied by appropriate documentary evidence.

SECTION XV. (a) If, at any time, two political subdivisions shall impose the above tax on the same person, subject, or "Privilege" located **within both political subdivisions**, during the same year or part of the same

year, the tax shall be one-half of the rate as above limited, and such one-half rate shall become effective by virtue of Public Law 1257 without any action on the part of the political subdivision imposing the tax.

(b) Any person whose place of employment is located in another political subdivision imposing the Occupational Privilege Tax, but who performs his services for such employer within the limits of the School District, shall be taxable to the School District only to the limit of Five Dollars (\$5.00) per year, and if an amount in excess of this limit is paid to the School District for such Occupational Privilege, any such excess shall be refunded to such employee upon the filing of a claim for refund, accompanied by sufficient documentary evidence to support such overpayment

IN WITNESS WHEREOF, the foregoing Resolution was adopted this  
24<sup>th</sup> day of June, 1974.

EASTERN SCHOOL DISTRICT

By William H. Roy  
Secretary