

THE OCCUPATIONAL PRIVILEGE TAX
RESOLUTION OF 1976 UNDER THE LOCAL
TAX ENABLING ACT OF 1965

WHEREAS, it is necessary for the Gettysburg Area School District to raise additional funds in order to meet the budget requirements of said School District for the fiscal year 1976-77.

THEREFORE, the Gettysburg Area School District does hereby adopt the following resolution:

Section 1. Title

This resolution is enacted pursuant to the authority granted by Act 511 of 1965, effective January 1, 1966 (known as "The Local Tax Enabling Act") and shall be known as the Occupational Privilege Tax Resolution of 1976 under the Local Tax Enabling Act of 1965. The provisions hereof shall become effective on the 1st day of July 1976.

Section 2. Incorporation of Statute

The provisions of the Local Tax Enabling Act (Act 511 of 1965) as amended, except as otherwise herein specified, are incorporated herein by reference.

Section 3. Imposition of Tax

A tax for general revenue purposes in the amount of Ten (\$10.00) Dollars is hereby imposed upon each natural person for the privilege of engaging in any occupation within the limits of the Gettysburg Area School District, at any time and for any period during a school fiscal year, commencing with the school fiscal year starting on the 1st day of July, 1976, and ending on the 30th day of June, 1977. Said tax shall continue on a fiscal year basis thereafter until or unless this resolution be repealed or the rate thereof changed.

Section 4. Collection of Tax

The Gettysburg Area School District hereby designates the Adams County Earned Income Tax Collection Agency, hereinafter referred to as the "Agency", as the collector and agent for the School District to assess and collect taxes imposed by this resolution under the authority of the Local Tax Enabling Act (Act 511 of 1965), and to do all things needful for the effective administration and enforcement of all provisions of this resolution. Without limiting the generality of the foregoing, the Agency shall have the power to act as tax collector and issue receipts on behalf of this School District; to prepare and distribute forms and to require the remission of tax by taxpayers and employers and the filing of reports and returns; to examine books, papers and records of any taxpayer or employer in order to verify the accuracy of any report of return;

to correct or supply any inaccurate, incomplete or missing return from the best information available and to assess and collect tax due thereupon; to promulgate and/or approve rules and regulations pertaining to the assessment and collection of said tax and the administration and enforcement of this resolution, which regulations may, among other things provide for bulk returns and payments by employers and the issuing to them of receipts on behalf of this School District, as well as provide for the appointment of such tax officers and assistants to collect and administer the tax imposed by this resolution as may be deemed wise. Such rules and regulations are subject to the approval of the School District and when so approved shall be kept available to the public inspection at the office of the Agency and at the principal office of this School District.

Section 5. Payment of Tax

Every person engaged in every occupation as herein defined, subject to the tax imposed by Section 3 hereof, for the period for which this resolution is applicable, shall pay the same to the Agency which shall have all rights to demand, receive and collect the same in accordance with and subject to the rules and regulations established by said Agency as aforesaid.

Section 6. Time of Payment

The tax imposed by Section 3 hereof shall be due and payable on or before December 31st of each school fiscal year. For persons becoming subject to the tax herein imposed after December 31st of each school fiscal year, the time of payment shall be extended to the following June 30th. All taxes not paid when due shall bear interest thereon at the rate of $\frac{1}{2}$ of 1% per month and a penalty of 2% per month until paid.

Section 7. Withholding Tax by Employers

Every employer as herein defined shall, commencing with the fiscal year starting July 1, 1976 and ending June 30, 1977, deduct at the time of payment of any such person's compensation, the tax imposed by this resolution. Such deduction may, at the option of the employer, be spread over more than one pay period, but in any event shall be in such amount that the full amount of the tax hereby imposed shall be withheld by the employer from such compensation by the due date for the payment of the tax as herein provided and paid to the School District within 31 days thereafter. The withholding of the tax imposed by this resolution from employees who first engage in an occupation within the limit of the School District between December 31st of a school fiscal year and the following June 30th, may be deferred by the employer so that the full amount of the tax hereby imposed shall be withheld from such compensation by said June 30th and paid to the School District within 31 days thereafter. Taxes deducted from compensation by any employer shall, at all times, be and remain the property of this School District and shall constitute a trust fund in the employer's hands until remitted to the Agency and deduction of tax from compensation shall, as between the employee and the School District, constitute payment of the tax by the employee, regardless of any insolvency or failure

to remit on the part of the employer. Every employer who shall deduct tax from compensation and remit the same together with all required returns and reports, to the Agency, within the times above specified, shall be entitled to deduct from each such remittance, a commission of 2% of the tax withheld as compensation for bookkeeping involved and services performed thereby for this School District.

Section 8. Enforcement

It shall be unlawful for any person to (a) fail to pay the tax imposed by this resolution within the time fixed for payment; (b) fail, neglect, or refuse to comply with or violate the provisions of this resolution or the rules or regulations promulgated and/or approved by the Agency.

Section 9. Failure to Receive Notice

The tax imposed by Section 3 hereof shall be collected from persons subject to the tax herein imposed notwithstanding the fact that the name of any such person does not appear on any list of persons subject to taxation in said School District and notwithstanding the fact that no notice, by mail or otherwise, shall have been given to such person of the fact that he or she is liable for the payment of tax hereby imposed.

Section 10. Limit of Liability

No person shall be subject to a duplication of the tax imposed by Section 3 hereof by engaging in more than one occupation or being employed by more than one employer in any school fiscal year. If any person contemporaneously engages in an occupation both within and without the limits of the School District, the tax imposed by Section 3 shall be imposed only if said person is principally engaged within said limits. No person shall be subject to payment of tax under this resolution or under a similar resolution of any other school district in excess of Ten (\$10.00) Dollars in any school fiscal year.

Section 11. Definitions

The following words, when used in this resolution, shall have meanings ascribed to them in this section except in those instances where the context clearly indicates a different meaning:

"School District" - Gettysburg Area School District, Gettysburg, Adams County, Pennsylvania.

"Occupation" - Including but not limited to any trade, profession, business, calling, undertaking, vocation or avocation of any type, kind, or character, including but not limited to services, domestic or otherwise, engaged in within the limits of the Gettysburg Area School District, Adams County, Pennsylvania, as an employee earning gross compensation of \$1,000.00 or more in a school fiscal year, or as a member of a partnership or other association or as a self employed person earning net income of \$1,000.00 or more in a school fiscal year. Compensation paid to persons on active military service, periodic payments for sickness and disability other than regular wages received during a period of sickness,

disability or retirement or payments arising under Workmen's Compensation Acts, Occupation Disease Acts and similar legislation or payments commonly recognized as Old Age Benefits, Retirement Pay or pensions, or payments commonly known as Public Assistance or Unemployment Compensation payments or payments to reimburse expenses or payments made by employers or labor unions for wage and salary supplemental programs, shall not constitute earned compensation, or income.

"Employer" - A natural person, partnership, association, corporation, institution, governmental body, unit or agency or any other entity having a place of employment within the limits of the School District and who employs one or more persons at any place of business within the limits of said School District.

"Fiscal Year Basis" - Any taxpayer, for his convenience and subject to any adjustments required by the Agency, may elect to report and pay tax hereunder on the taxpayer's calendar year or fiscal year basis if different from the school fiscal year. Such election shall be at the risk of the taxpayer with respect to any adjustments of tax paid to or claimed by any other taxing district. A calendar year or other fiscal year taxpayer shall pay tax in full at the time of payment herein provided.

Section 12. Non-applicability

This resolution shall not apply to any person or property as to whom or which it is beyond the legal power of this School District to impose any tax or duty herein provided for.

Section 13. Severability

The provisions of this resolution are severable, and if any section, clause, sentence, part or provision thereof shall be held illegal, invalid, or unconstitutional, the decision of the court shall not affect or impair any of the remaining sections, clauses, sentences, parts or provisions of this resolution. It is hereby declared to be the intent of the School District that this resolution would have been adopted if such illegal, invalid, or unconstitutional section, clause, sentence, part or provisions had not been included herein.

Section 14. Purpose

The imposition of the tax imposed by this resolution is necessary in order to meet school budget requirements for the fiscal year beginning July 1, 1976, occasioned by the increased costs of education and it is estimated that the tax imposed by this resolution will produce a revenue of \$80,000.00 for said school fiscal year and each school fiscal year thereafter.

ADOPTED by the Board of School Directors of the Gettysburg Area School District, Adams County, Pennsylvania, on this 14th day of June, 1976.

Attest:

GETTYSBURG AREA SCHOOL DISTRICT

Secretary

By

President