



JACKSON TOWNSHIP
YORK COUNTY, PENNSYLVANIA

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ORDINANCE NO. 133 -02

AN ORDINANCE LEVYING AN OCCUPATION PRIVILEGE TAX;
SETTING THE RATE OF TAX; PROVIDING FOR EXEMPTIONS;
PLACING DUTIES ON EMPLOYERS AND SELF EMPLOYED
INDIVIDUALS; PROVIDING FOR ADMINISTRATION, COLLEC-
TION, SUITS AND PENALTIES AND PROVIDING FOR REFUNDS.

The Jackson Township Board of Supervisors hereby enacts and ordains as follows:

Chapter 117 of the Code of Ordinances of the Township of Jackson is hereby amended by adding the following Article VIII: "Occupational Privilege Tax."

§117-51. DEFINITIONS.

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

- (a) "Board" means the Township Board of Supervisors.
- (b) "Employer" means 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 a self-employed person.
- (c) "Fiscal year" means the twelve month period beginning January 1 and ending December 31.
- (d) "Individual" means any person, male or female, engaged in any occupation, trade or profession within the corporate limits of the Township.
- (e) "Occupation" means any trade, profession, business or undertaking of any type, kind or character, including services, domestic or other, carried on or performed within the corporate limits of the Township for which compensation is charged or received whether by means of salary, wages, commissions or fees for services rendered.

(f) "Occupation Privilege Tax Officer" means the person, public employee or private agency designated by Board to collect and administer the provisions of this part.

(g) "Tax" means the occupation privilege tax in the amount of ten dollars (\$10.00) levied by this part.

(h) "Township" means Jackson Township.

(i) "Treasurer" means the Treasurer of the Township.

§117-52. TAX LEVIED.

The Township hereby levies and imposes on each occupation engaged in by individuals within its corporate limits during the fiscal year an occupation privilege tax. This tax is in addition to all other taxes of any kind or nature heretofore levied by the Township.

§117-53. EXEMPTION.

Any person whose total income from all sources is less than two thousand dollars (\$2,000) per year is exempt from the levy of this tax.

§117-54. AMOUNT OF TAX.

Beginning January 1, 2003, each occupation engaged in within the corporate limits of the Township shall be subject to an occupation privilege tax in the amount of ten dollars (\$10.00) per year, such tax to be paid by the individual so engaged.

§117-55. DUTY OF EMPLOYERS.

Each employer within the Township as well as those employers situated outside the Township but who engage in business within the Township, is hereby charged with the duty of collecting from each of his employees engaged by him and performing for him within the Township, the tax of ten dollars (\$10.00) per year and making a return and payment thereof to the Occupational Privilege Tax Officer. It shall be the duty of the employer to deduct ten dollars (\$10.00) from the first pay of each employee in the beginning of each fiscal year (except 2003, when the deduction shall be made from the first pay in March) or at such time that the employee becomes employed, whether such employee is paid by salary, wages or commission and whether or not part or all such services are performed within the Township.

§117-56. RETURNS.

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 calculated at the rate of two percent (2%) 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. If the employer fails to file such return and pay such tax, whether or not he makes collection thereof from the salary, wages or commissions paid by him to such employee, the employer shall be responsible for the payment of the tax in full without deducting a commission and as though the tax had originally been levied against him.

§117-57. DATES FOR DETERMINING LIABILITY.

Each employer shall use his employment records from January 1 to March 31 (except 2003, when the records from March 1 to March 31 shall be used) for determining the number of employees from whom such tax shall be deducted and paid over to the Occupational Privilege Tax Officer on or before April 30. A supplemental report shall be made for each employee on July 31, October 31 and January 31 of the following year for new employees as reflected on his employment records for each subsequent quarter. Payment on these supplemental reports shall be due at the time of the filing of the report.

§117-58. INDIVIDUALS ENGAGED IN MORE THAN ONE OCCUPATION.

(a) Each individual who shall have more than one occupation within the Township shall be subject to the payment of this tax on his principal occupation and his principal employer shall deduct this tax and deliver to him evidence of deductions 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 deduct this tax from the employee's wages, but to include such employee on his return by setting forth his name, address and the name and account number of the employer who deducted this tax.

(b) If 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 calendar year. It is the intent of this provision that no person shall pay more than ten dollars (\$10.00) in any calendar year as an occupational privilege tax, irrespective of the number of political subdivisions within which such person may be employed within any given calendar year. In case of dispute, a tax receipt of the taxing authority for that calendar year declaring that the taxpayer has made prior payment constitutes prima-facie certification of payment to all other political subdivisions.

(c) Deduction or nondeduction and reporting by employers shall be in accordance with subsection (a) hereof.

§117-59. SELF-EMPLOYED INDIVIDUALS.

All self-employed individuals who perform services of any type or kind, engaged in any occupation or profession within the Township shall be required to comply with this part and pay the tax to the Occupational Privilege Tax Officer on April 30 of that year, or as soon thereafter as he engages in an occupation.

In the event a self-employed person is engaged in more than one occupation within or without the Township or an occupation which required his working in more than one political subdivision during the year, reporting priority of claims and prima-facie certification of payment shall be in accordance with Section 608 (a) and (b).

§117-60. NONRESIDENT EMPLOYERS AND SELF-EMPLOYED INDIVIDUALS.

All employers and self-employed individuals residing or having their place of business outside of the Township, but who perform services of any type or kind, or engage in any occupation or profession within the Township, do by virtue thereof agree to be bound by and subject themselves to the provisions, penalties and regulations promulgated under this article with the same force and effect as though they were residents of the Township. Any individual engaged in an occupation within the Township and an employee of a nonresident employer may, for the purpose of this article, be considered a self-employed person, and in the event this tax is not paid, the Township shall have the option of proceeding against either the employer or employee for the collection of this tax as hereinafter provided.

§117-61. ADMINISTRATION OF TAX.

(a) It shall be the duty of the Occupation Privilege Tax Officer to accept and receive payments of this tax, 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, and to turn payments received over to the Treasurer.

(b) The Occupation Privilege Tax Officer is hereby charged with the administration and enforcement of this article and is hereby charged and empowered to prescribe, adopt, promulgate rules and regulations relating to any matter pertaining to the administration and enforcement of this article including provisions for the examination of the payroll records of any employer subject to this article; the examination and correction of any return made in compliance with this article 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 as is provided in other cases.

(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.

§117-62. SUITS FOR COLLECTION.

(a) If any tax under this article remains due or unpaid thirty days after the due dates above set forth, the Occupation Privilege Tax Officer, on behalf of the Township, may sue for the recovery of any such tax due or unpaid under this article together with interest and penalty. Anything to the contrary in this Article notwithstanding, the Occupational Privilege Tax Officer is hereby authorized, in the name of the Township, to file criminal proceedings before a District Justice against a delinquent taxpayer or entity for violation of the Occupational Privilege Tax Ordinance of Jackson Township.

(b) If for any reason the tax is not paid when due, interest at the rate of six percent on the amount of such tax shall be calculated beginning with the due date of such tax and a penalty of one-half percent per month or fraction thereof shall be added to the tax for the same period. 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.

§117-63. REFUNDS.

(a) Refunds of the occupation privilege tax will, under normal circumstances, 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) or more by employment within the Township as provided in Section 611.

(b) Refund claims based upon non-earning of two thousand dollars (\$2,000) or more within the Township must be accompanied by appropriate documentary evidence, such as W-2's or a statement from the employer where the W-2 issued contains both earnings within and outside the Township.

(c) Claims for refunds representing duplicate deductions made by two or more separate employers on the same employee, which represents an obvious overpayment of the limit of the tax, will be considered timely and acted upon even though the tax year has not terminated; or refunds of tax deductions made erroneously by an employer where there is documentary evidence presented that the employee was not and will not be employed within the Township during the tax year, will also be considered timely even though the year has not terminated.

§117-64. REFUNDS IN EXCESS OF ANNUAL LIMIT.

(a) Public Law 1257, December 31, 1965, limits the annual rate of occupational privilege tax on any one individual to ten dollars (\$10.00) per year.

(b) 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, under authority of P.L. 1257 during the time such duplication of the tax exists, the tax shall be one-half the rate as above limited, and such one-half rate shall become effective by virtue of the requirements of P.L. 1257 without any action on the part of the political subdivision imposing the tax.

(c) Any person whose place of employment is located in another political subdivision imposing the occupation privilege tax, but who performs his services for such employer within the Township limits, shall be taxable to the Township only to the limit of five dollars (\$5.00) per year, and if an amount in excess of this limit is paid to the Township for such occupation 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, such as occupation privilege tax receipts showing the payments to both subdivisions.

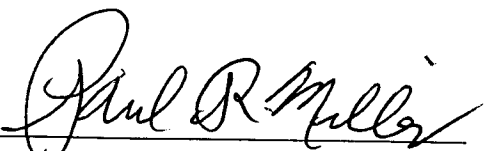
§117-65. PENALTY.

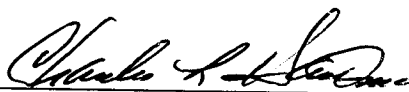
Whoever makes any false or untrue statement on any return required by this part, or who refuses inspection of his books, records or accounts in his custody and control setting forth the number of employees subject to this tax who are in his employment, or whoever fails or refuses to file any return required by this part, shall upon conviction be sentenced and fined not more than six hundred dollars (\$600.00) for each offense and in default of payment thereof shall be imprisoned for not more than thirty days for each offense. It is further provided that the action to enforce the fine and penalty hereby provided may be instituted against any person in charge of the business of any employer who has failed or refused to file a return required by this part.

ENACTED AND ORDAINED this 6th day of November, 2002.

Attest:

JACKSON TOWNSHIP
BOARD OF SUPERVISORS


Secretary

By: 
Chairman

(SEAL)