

AN ORDINANCE OF THE BORO OF MILLVILLE PROVIDING REVENUE FOR THE BORO OF MILLVILLE BY IMPOSING A TAX ON THE PRIVILEGE OF ENGAGING IN OCCUPATIONS ON EACH ENGAGEMENT IN ANY OCCUPATION WHATSOEVER WITHIN THE CORPORATE LIMITS OF THE BORO OF MILLVILLE AT THE RATE OF TEN DOLLARS (\$10) PER YEAR ON EACH SUCH ENGAGEMENT; PROVIDING FOR ITS LEVY FROM EVERY INDIVIDUAL IN HIS EMPLOY SUBJECT TO SAID TAX RECEIVER; CONFERRING AND IMPOSING POWERS AND DUTIES ON THE BORO TAX RECEIVER; AND IMPOSING PENALTIES.

BE IT ORDAINED AND ENACTED by the Boro Council of the Boro of Millville under the authority of the Act No. 511 of 1965, effective January 1, 1966 and its amendments as follows:

SECTION 1  
Definitions

The following words and phrases, when used in this Ordinance, shall have the meaning ascribed to them in this section except where the context or language clearly indicates or requires a different meaning.

- (a) "Individual" shall mean any person, male or female, engaged in any occupation, trade or profession within the corporate limits of the Boro of Millville who attains or is over the age of eighteen (18) years on the 1st day of January, 1971.
- (b) "Occupation" shall mean any trade, or 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 Boro of Millville for which compensation is charged or received whether by means of salary, wages, commission or fees for services rendered,
- (c) "Employer" shall mean an individual, partnership, association, corporation, governmental body, agency, or other entity employing one or more persons on a salary, wage, commission or other compensation basis, including self-employed person.
- (d) "Tax Receiver" shall mean the person designated by the Boro of Millville for the collection of occupational taxes.
- (e) "Tax on Occupation" or "Occupational Tax" shall mean a tax of Ten Dollars (\$10.00) per year levied on each engagement in any occupation as hereinbefore defined, within the corporate limits of the Boro of Millville, during the calendar year, 1971.

SECTION 2  
Levy

The Boro of Millville hereby levies and imposes on each individual engaged in an occupation as herein defined during the calendar year 1971 within the corporate limits

of the Boro of Millville and Occupational Privilege tax. This tax is in addition to all other taxes of any kind or nature heretofore levied by the Boro of Millville.

### SECTION 3 Amount of Tax

Beginning with the 1st day of April 1971, each individual engaged in an occupation as hereinbefore defined within the Boro of Millville shall be required to pay an Occupational Privilege Tax in the amount of Ten Dollars (\$10.00) per annum. Only individuals earning less than Six Hundred Dollars (\$600.00) gross income per annum shall be exempt from this tax.

### SECTION 4 Duty of Employers

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

### SECTION 5 Returns

Each employer shall prepare and file a return showing a computation of the tax on forms to be supplied to him by the Boro of Millville. 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 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.

### SECTION 6 Dates for Determining the Tax Liability Payment

Each employer shall use his employment records from the 1st day of January to the 31st day of March 1971, for determining the number of employees from whom said tax shall be deducted and paid over to the Tax Receiver on or before April 30, 1971. Supplemental reports shall be made by each employer on or before July 31, 1971, October 31, 1971, and January 31, 1972, of new employees reflected on his employment records from April 1, to June 30, 1971; from July 1, to September 30, 1971; and from October 1, to December 31, 1971, respectively.

## SECTION 7

### Individuals Engaged in More than One Occupation

Each individual who shall have more than one occupation within the Boro of Millville 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 deduction on a form to be furnished to the employer by the Tax Receiver, which form shall be evidence of deduction having been made and when presented to any other employer by the Tax Receiver, 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 his tax.

## SECTION 8

### Individuals Engaged in Occupations in Two or More Political Subdivisions Which Have in Effect and Occupational Privilege Tax

Each individual who shall be engaged in and occupation in two or more political subdivisions, each of which have adopted and have in effect and occupational privilege tax in the sum of Ten Dollars (\$10.00) per year, shall be subject to the payment of this tax on his principal occupation and principal employer shall deduct this tax and deliver to him evidence of deductions on a form to be furnished to the employer by the Tax Receiver, which form shall be evidence of deduction having been made and when presented to any other employer in another political subdivision shall be authority for such other 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 his tax. If the taxable self-employed in two or more subdivisions which have enacted an occupational privilege tax in the sum of Ten Dollars (\$10.00), presentation by such individual of evidence of having paid said tax in one political subdivision presented to the Tax Receiver of the other political subdivision or subdivisions shall exonerate him of such tax in such other political subdivision or subdivisions. Provided, however, that if one of his occupations is in the subdivision where he resided, such tax shall be paid to such political subdivision.

## SECTION 9

### Self-Employed Individuals

All self-employed individuals who perform service of any type or kind or engage in any occupation or profession within the Boro of Millville shall be required to comply with this Ordinance and pay the tax to the Tax Receiver on or before July 31, 1971, or thereafter in accordance with the payment schedule specified in Section 6 above in the event that the said individual becomes subject to this Ordinance after April 1, 1971.

## SECTION 10

Employers and Self-Employed Individuals Residing Beyond the Corporate Limits  
of the Boro of Millville

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

SECTION 11

Administration of Tax

(A) It shall be the duty of the tax receiver 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 Tax Receiver is hereby charged with the administration and enforcement of this Ordinance 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 Ordinance including provisions for the examination of the payroll records of any employer subject to this Ordinance; the examination and correction of any return made in compliance with this Ordinance and any payment alleged or found to be incorrect or as to which over-payment is claimed or found to have occurred. Any person aggrieved by any decision of the Tax Receiver shall have the right to appeal in the Court of Common Pleas of the 26th Judicial District, Columbia County Branch, as in other cases provided.

(C) The tax Receiver 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 Tax Receiver the means, facilities and opportunity for such examination.

SECTION 12

Suits for Collection

(A) In the event that any tax under this Ordinance remains unpaid for thirty (30) days after the due date above set forth, the Tax Receiver may sue for the recovery of any such tax due or unpaid under this Ordinance 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 penalty of five per cent (5%) shall be added to the flat-rate of said tax for non-payment 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 13  
Fine and Penalty

Whoever makes any false or untrue statement on any return required by the Ordinance, or who refused 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 and pay the tax as required by this Ordinance, shall, upon conviction before any Justice of the Peace, be sentenced to pay a fine of not more than One Hundred Dollars (\$100.00) for each offense and in default of payment of said fine be imprisoned in Columbia County Prison for a period not exceeding thirty (30) days for each offense. It is further provided that the action to enforce the fine and penalty herein provided may be instituted against any person in charge of the business of any employer who had failed or refuses to file a return required by this Ordinance.

SECTION 14  
Validity

The provisions of this Ordinance are severable and if any of its provisions shall be held invalid or unconstitutional, the decision of the Court shall not affect or invalidate any of the remaining provisions. It is hereby declared to be the legislative intent that this Ordinance would have been adopted if such illegal, invalid or unconstitutional provision had not been included herein.

SECTION 15  
Saving Clause

(A) Nothing contained in the Ordinance shall be construed to empower the Boro of Millville to levy and collect tax hereby imposed on any occupation not within the taxing power of the Boro under the Constitution of the United States and the laws of the Commonwealth of Pennsylvania.

(B) If the Tax hereby imposed under the provisions of this Ordinance shall be held by any Court of competent jurisdiction to be in violation of the Constitution of the United States or of the laws of the Commonwealth of Pennsylvania, as to any individual, the decision of the court shall not affect or impair the right to impose or collect said tax, or the validity of the tax so imposed on other persons or individuals as herein provided.

SECTION 16  
Effective Date

This Ordinance shall become effective thirty (30) day after final enactment or adoption and remain in force and effect for the calendar year of 1971.

PASSED AND ENACTED as on Ordinance of the Boro of Millville at a regular meeting

of Council held the 1st day of March, A.D. 1971

BORO OF MILLVILLE

By Paul Girton  
President of Council

ATTEST:

Secretary of Council

19710301.070 Occupational Privilege Tax