

ORDINANCE NO. 2007 - 08

AN ORDINANCE OF PENN TOWNSHIP, SNYDER COUNTY, PENNSYLVANIA, AMENDED ORDINANCE NO. 86-2, TO CONFORM THE OCCUPATIONAL PRIVILEGE TAX WITH RECENT LEGISLATIVE CHANGES AS THE LOCAL SERVICES TAX, AND TO INCREASE PENALTIES FOR NON-PAYMENT.

WHEREAS, the Pennsylvania Local Tax Enabling Act of December 31, 1965 (P.L. 1257) as amended, (53 P.S. §6901 et seq.) has been recently amended to rename the Occupational Privilege Tax as the "Local Services Tax"; and

WHEREAS, the Board of Supervisors seek to conform the Township Occupational Privilege Tax with such amendments, and to increase penalties for non-payment.

NOW THEREFORE, pursuant to the authority of The Local Tax Enabling Act of December 31, 1965 (P.L. 1257) as now amended, it is ordained and enacted as follows:

SECTION 1: The following sections and subsections of Ordinance No. 86-2 are hereby amended as follows:

A. Section 1, subsection (d) is hereby amended to read as follows:

"SECTION 1. DEFINITIONS....

.....

"(d) "Tax" shall mean the Local Services Tax in the amount of ten dollars (\$10.00) levied by this ordinance."

B. Section 2 is hereby amended to read as follows:

"SECTION 2. LEVY. The Township of Penn hereby levies and imposes a local services tax on each individual engaged in an occupation within the Township of Penn for each calendar year, except those exempted as herein below provided, during the effective term of this Ordinance. This Tax is in addition to all other taxes of any kind or nature heretofore levied by the Township of Penn."

C. Section 11, subsection (b) is hereby amended to read as follows:

"SECTION 11. SUITS FOR COLLECTION.

.....

"(b). If for any reason the tax is not paid when due, interest at the rate of ten percent (10%) on the amount of said tax shall be calculated beginning with

the due date of said tax and a penalty of twenty-five percent (25%) shall be added to the flat rate of said tax for non-payment thereof. Where suit is brought for recovery of this tax, the individual liable therefore shall, in addition, be responsible and liable for the costs of collection, including reasonable attorney fees."

D. Section 12 is hereby amended to read as follows:

"SECTION 12. FINE AND PENALTY. Whoever makes any false or untrue statement, on any return required by this Ordinance, or who refuses inspection of books, records or accounts in his custody and control setting forth the number of employees subjected to this tax who are in his employment, or whoever fails or refuses to file any return required by this Ordinance shall, upon conviction before any Magisterial District Judge be sentenced to pay a fine of not less than three Hundred (\$300.00) nor more than six hundred (\$600.00) dollars for each offense and in default of payment of said fine be imprisoned in the Snyder County Prison for a period not exceeding thirty (30) days for each offense. It is further provided that in 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 has failed or refused to file a return required by this Ordinance."

SECTION 2: The following sections are hereby added to and incorporated into Ordinance No. 86-2:

A. Section 16 is hereby added to read as follows:

"SECTION 16. EXEMPT INDIVIDUALS. The following persons shall be exempt from this Local Services Tax:

(a) Any person who served in any war or armed conflict in which the United States was engaged and is honorably discharged or released under honorable circumstances from active service if, as a result of military service, the person is blind, paraplegic or double or quadruple amputee or has a service connected disability declared by the United States Veterans; Administration or its successor to be a total one hundred percent permanent disability.

(b) Any person who served as a member of a reserve component of the armed forces and is called to active duty at any time during the taxable year. For purposes of this subsection, "Reserve Component of the Armed Forces" shall mean the United States Army Reserve, the United States Navy Reserve, United States Marine Corps Reserve, United States Coast Guard Reserve, United States Air Force Reserve, the Pennsylvania Army National Guard or the Pennsylvania Air National Guard."

SECTION 3: This Ordinance shall be effective as of January 1, 2008.

ORDAINED AND ENACTED this 7th day of November, 2007.

PENN TOWNSHIP
BOARD OF SUPERVISORS

ATTEST:


Chairman


Supervisor


Secretary

Supervisor

(Township Seal)

