

**COUNCIL BILL NO. 1780, AS AMENDED****INTRODUCED BY: RANDY E. SCHMIDT****ORDINANCE NO. 1689****A N O R D I N A N C E**

**AN ORDINANCE MODIFYING CHAPTER 24 OF THE CODE OF ORDINANCES OF THE CITY OF DUBOIS REPLACING THE OCCUPATIONAL PRIVILEGE TAX PREVIOUSLY IMPOSED BY THE CITY OF DUBOIS WITH AN EMERGENCY AND MUNICIPAL SERVICES TAX AS AUTHORIZED BY THE GENERAL ASSEMBLY OF PENNSYLVANIA THROUGH ACT 222 OF 2004; PROVIDING FOR THE IMPOSITION OF SAID TAX; DECLARATIONS, RETURNS AND PAYMENT OF TAX; COLLECTION OF SAME AND IMPOSITION OF INTEREST AND PENALTIES FOR LATE PAYMENT AND PENALTIES FOR VIOLATIONS.**

**NOW, THEREFORE, BE IT ORDAINED AND ENACTED** by the Council of the City of DuBois, in Council assembled, and it is hereby enacted and ordained by authority of the same, as follows:

**Section 601. Incorporation of Statute.**

The provisions of the Local Tax Enabling Act, P.L., 1257, No. 511, December 31, 1965, 53 P.S. §§6901, *et seq.*, as hereafter amended, supplemented, modified or re-enacted by the General Assembly of Pennsylvania and, in particular, as the same has been amended, supplemented, modified and re-enacted by the General Assembly of Pennsylvania through Act 222 of 2004 and the provisions of Act 222 are incorporated herein by reference thereto, except to the extent that options are provided in Section 6913, this part designates the option selected, and except as and where hereinafter specifically provided otherwise.

**Section 602. Imposition of Tax.**

An Emergency and Municipal Services Tax of \$52.00 per year is hereby imposed on:

- (a) every person engaging in an occupation or employment within the corporate limits of the City of DuBois whether doing business as individual proprietorship or as members of partnerships or other associations or employed by corporations.

**Section 603. Declarations, Returns and Payment of Tax**

Every taxpayer who is employed or engaged in an occupation within the corporate limits of the City of DuBois on January 1 of any year shall cause the amount of \$52.00 to be taken out of his paychecks for the first quarter and paid to the City of DuBois by April 30 of that year. Anyone securing employment after January 1 of any calendar year who has not paid an Emergency and Municipal Services Tax to any other political subdivision shall cause the total sum of \$52.00 to be withheld from his paychecks for the first quarter of his employment and paid no later than the 30<sup>th</sup> day following the end of his first quarter of employment.

2. Payment of any Emergency and Municipal Services Tax shall be paid to the City of DuBois if a person has a place of employment located within the City of DuBois. For those persons having more than one place of employment, the priority of claim to collect such Emergency and Municipal Services Tax shall be in accordance with the order set forth in Section 2(9) of Act 222 of 2004 so that no person shall pay more than \$52.00 in any calendar year as an Emergency and Municipal Services Tax irrespective of the number of political subdivisions within which such person may be employed within any given calendar year.

**Section 604. Collection at Source.**

Every employer having an office, factory, workshop, branch, warehouse, or other place of business within the City of DuBois who employs one or more persons, other than domestic servants, for a salary, wage, commission or other compensation, shall register with the authorized officer of the City of DuBois shall deduct the tax imposed by this Ordinance from the earned income of his employee or employees and shall make and file a return or returns and pay to the officer the amount of taxes deducted, all as provided by the Local Tax Enabling Act, Act 511 of 1965, as amended by Act 222 of 2004.

**Section 605. Administration.**

The tax officer designated to collect such Emergency and Municipal Services Tax shall be selected from time to time by resolution of, and shall receive such compensation for his or her services and expenses as are determined from time to time by the City Council. Such officers shall have the powers and duties and shall be subject to the penalties as provided in the Local Tax Enabling Act, Act No. 511 of 1965, as amended by Act 222 of 2004.

**Section 606. Interest and Penalties for Late Payment.**

If for any reason the tax is not paid when due, interest at the rate of 6% per annum on the amount of said tax, and an additional penalty of one-half of 1% of the amount of the unpaid tax for each month or fraction thereof during which the tax remains unpaid, shall be added and collected. Where suit is brought for the recovery of any such tax, the person liable therefore shall, in addition, be liable for the costs of collection and the interest and penalties herein imposed.

**Section 607. Penalties for Violations.**

- 1 Any person who fails, neglects or refuses to make any declaration or return required by the Ordinance, any employer who fails, neglects or refuses to register or to pay the tax deducted from this employees, or fails, neglects or refuses to deduct or withhold the tax from his employees, any person who refuses to permit the officer or any agent designated by him to examine his books, records and papers, and any person who knowingly makes any incomplete, false or fraudulent return, or attempts to do anything whatsoever to avoid the full disclosure of any information in order to avoid the payment of the whole or any part of the tax imposed by this Ordinance, shall, upon a conviction thereof, before any District Justice, or Court of competent jurisdiction in the county in which the City of DuBois is located, be sentenced to pay a fine of not more than Five Hundred Dollars (\$500.00) for each offense, and costs, and, in default of payment of said fine and costs, to be imprisoned for a period not exceeding thirty (30) days.
2. Any person who divulges any information which is confidential under the provisions of this Ordinance, shall, upon conviction thereof, before any District Justice or Court of competent jurisdiction, be sentenced to pay a fine of not more than Five Hundred Dollrs (\$500.00) for each offense, and costs, and, in default of payment of said fines and costs, to be imprisoned for a period not exceeding thirty (30) days.
3. The penalties imposed under this Section shall be in addition to any other penalty imposed by any other Section of this Ordinance or the Local Tax Enabling Act, Act No. 511 as amended by Act 222 of 2004.
4. The failure of any person to receive or procure forms required for making the declaration or returns required by the Ordinance shall not excuse him from making such declaration or return.


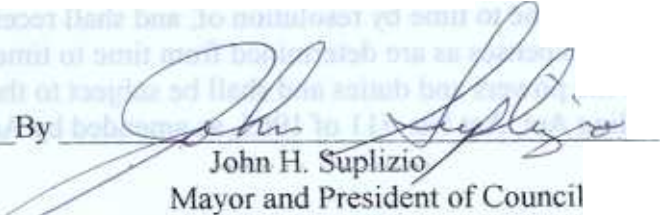
**Section 608. Persons Exempt From Tax.**

Any person who is under 16 years of age or whose total income from all sources is less than \$3,000.00 shall be exempt from any obligation to pay the Emergency and Municipal Services Tax imposed by this Ordinance.

**Section 609. Effective Date.**

This Ordinance shall take effect immediately upon the final enactment thereof and shall apply to taxes levied for tax years commencing on or after January 1, 2005.

ATTEST:

 _____ City Manager	By	 _____ John H. Suplizio Mayor and President of Council
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**PASSED BY COUNCIL:**

**DECEMBER 30, 2004**