

COUNCIL BILL NO. 1791

INTRODUCED BY: RANDY E. SCHMIDT

ORDINANCE NO. 1698

AN ORDINANCE

AN ORDINANCE MODIFYING ORDINANCE NO. 1689 IN CHAPTER 24 OF THE CODE OF ORDINANCES OF THE CITY OF DUBOIS CLARIFYING THE METHOD OF COLLECTION OF THE EMERGENCY AND MUNICIPAL SERVICES TAX SET FORTH IN SECTION 604.

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 1. Chapter 24, Section 604 is hereby amended to read as follows:

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 and 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. Such deductions may, at the option of the employer, be spread over the first four (4) pay periods that the employee works each calendar year. If an employee leaves employment prior to the full withholding of the tax by the employer, the employer must withhold the balance of the tax from the employee's final paycheck.

SECTION 2.

Effective Date.

This amendment shall take effect and shall apply to taxes levied for the tax years commencing on or after December 31, 2005. All other portions of Ordinance No. 1689, not in conflict herewith, are hereby reaffirmed and re-ratified as if the same were set forth at length herein.

ATTEST: Frances L. Lewis APPROVED: John H. Suplizio
City Manager Secretary Mayor and President of Council

PASSED BY COUNCIL: JANUARY 9, 2006