

**CATAWISSA BOROUGH**

Phone: (570) 356-2561  
(570) 356-2365

**P. O. BOX 44**  
**307 MAIN STREET**  
**CATAWISSA, PA 17820**  
Email: [cataboro@catawissaboro.com](mailto:cataboro@catawissaboro.com)

Fax: (570) 356 - 2794

ORDINANCE 2007 - 05 03

AN ORDINANCE To Amend The Catawissa Borough Code, Taxation, By The Enactment Of An Emergency And Municipal Services Tax In The Annual Amount of \$10; And By Imposing Such Tax On Each And Every Person Employed In Catawissa Borough, Subject To Certain Exemptions.

The Catawissa Borough hereby ordains:

Section 1. The Catawissa Borough Code, Taxation, shall be amended by the addition of a new Article VI Emergency and Municipal Services Tax to provide as follows:

ARTICLE II, Emergency and Municipal Services Tax

§170-39. Definitions. As used in this article, unless the context indicates clearly a different meaning, the following words shall have the meanings set forth below:

BOROUGH – The Borough of Catawissa, Columbia County, Pennsylvania

COMPENSATION – Salaries, wages, commissions, tips, bonuses, fees, or any other earned income.

EMPLOYER – Any person, partnership, limited partnership, unincorporated association, institution, trust, corporation, limited liability entity, governmental agency or any body engaged in business or situated in the Borough employing one or more employees engaged in any occupation other than household employees.

OCCUPATION – Includes any livelihood, job, trade, profession, business or enterprise of any kind, including services, household or other for which any compensation is received.

EMERGENCY AND MUNICIPAL SERVICES TAX COLLECTOR – The Catawissa Borough Manager or designated representative.

TAX – The tax imposed by this article.

TAXPAYER – Any natural person liable for the tax levied by this article.

§ 170-40. Levy of tax; Restricted use of funds.

- A. A tax under the Act of December 31, 1965, P.L. 1257, as amended, known as the “Local Tax Enabling Act,” is hereby levied upon the privilege of engaging in occupation within the Borough from the effective date hereof for the calendar year 2006 and thereafter in each following calendar year. Each natural person who exercises such privilege for any length of time shall pay tax in the amount of \$10 in accordance with the provisions of this article; provided, however, that the tax hereby levied shall not be imposed upon any natural person whose compensation during the tax year is less than \$12,000.00.
- B. The Borough may only use the funds derived from the tax for: 1) police, fire and/or emergency services; 2) road construction and/or maintenance; or 3) reduction of property taxes.

§ 170-41. Duties of employers: registration; collection and payment of tax.

- A. Every employer shall, within 30 days after the effective date of this article or within 30 days after first becoming an employer, register with the Emergency and Municipal Services Tax Collector the employer’s names, address, and such other information as the Emergency and Municipal Services Tax Collector may require.
- B. Each Taxpayer or employer who becomes subject to the tax or the withholding provisions of the ordinance and/or resolution shall file the required returns and pay the tax due on or before April 30, July 31, October 31 of the current year, or January 31 of the subsequent year for those persons, employed since the prior reporting period. If a taxpayer fails to file timely returns to pay the tax in a timely manner, the taxpayer will also be liable for any costs incurred by the Tax Collector in collection the delinquent tax.
- C. Any employer who discontinues business or ceases operation before December 31 of any tax year shall, within 15 days after discontinuing business or ceasing operation, file the return hereinabove required and pay the tax to the Emergency and Municipal Services Tax Collector.

- D. The failure of any employer to deduct the tax shall not relieve the employee from the duty to file a return and pay the tax. Any employer who fails to deduct the tax is required by this section or who fails to pay such tax to the Emergency and Municipal Services Tax Collector shall be liable for such tax in full as though the tax had originally been levied against such employer.
  
- E. As to employees who present official receipts evidencing prior payment of the tax either directly or by collection through other employers, the employer shall not deduct the tax but shall maintain adequate records concerning such employees.

§170-42. Direct payment by taxpayers.

Every taxpayer who is self-employed or whose tax for any other reason is not collected under §170-41 of this article shall file a return on a form prescribed by the Emergency and Municipal Services Tax Collector and shall pay the tax directly to the Emergency and Municipal Services Tax Collector. Each such taxpayer who first becomes subject to the tax on or before March 31 of any tax year shall file the return and pay the tax on or before April 30 of the same tax year, and each such taxpayer who first becomes subject to the tax after March 31 of any tax year shall file the return and pay the tax on or before July 31 of the same tax year, October 31 of the same tax year or January 31 of the following year, whichever of such payment dates first occurs at least 30 days after the taxpayer first becomes subject to the tax.

§170-43. Nonresident taxpayers.

Both resident and nonresident taxpayers shall, by virtue of engaging in an occupation within the Borough, be subject to the tax and the provisions of this article.

§170-44. Exempt persons; refunds.

Any person who has compensation less than \$12,000.00 per year from any and all occupations(s) shall be exempt from this article and, upon application to the Emergency and Municipal Services Tax Collector, shall be entitled to receive a refund of tax paid by him or on his behalf.

§ 170-45. Duties of Emergency and Municipal Services Tax Collector.

The Emergency and Municipal Services Tax Collector, on behalf of the Borough, shall collect and receive the taxes, interest, fines, and penalties imposed by this article and shall maintain records showing the amounts received and the dates such amounts were received. The Emergency and Municipal Services Tax Collector shall prescribe and issue all forms necessary for the administration of the tax and may adopt and enforce regulations relating to any matter pertaining to the administration of this article, including but not limited to requirements for collection through employers, requirements for deductions, requirements for evidence and records and provisions for the examination and correction of returns. The Emergency and Municipal Services Tax Collector and agents designated by him may examine the records of any employer or supposed employer or of any taxpayer or supposed taxpayer in order to ascertain the tax due or verify the accuracy of any return. Every employer or supposed employer and every taxpayer or supposed taxpayer shall give the Emergency and Municipal Services Tax Collector and any agent designated by him all means, facilities and opportunity for the examinations hereby authorized.

#### §170-46. Collection of tax.

The Emergency and Municipal Services Tax Collector shall collect, by suit or otherwise, all taxes, interest, costs, fines and penalties due under this article and unpaid. If for any reason any tax is not paid when due, interest at the rate of 6% per year on the amount of unpaid tax and an additional penalty of ½% of 1% of the amount of unpaid tax for each month or fraction of month during which the tax remains unpaid shall be added and collected. Whenever suit is brought for the recovery of unpaid tax, the taxpayer shall, in addition, be liable for the costs of collection as well as for interest and penalties. The Emergency and Municipal Services Tax Collector shall accept payment under protest of the tax claimed by the Borough in any case where any person disputes the Borough's claim for the tax. If a court of competent jurisdiction thereafter decides that there has been overpayment of the Emergency and Municipal Services Tax Collector, the Emergency and Municipal Services Tax Collector shall refund the amount of the overpayment to the person who paid under protest.

#### § 170-47. Violations and penalties.

Whoever makes any false or untrue statement on any record required by this article, or whoever 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 article, or whoever fails to collect or withhold or, having

collected and withheld, fails to pay the tax due, shall, upon conviction before any District Justice, be sentenced to pay a fine or penalty to the Borough of not more than \$600 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 violates the requirements set forth above.

ORDAINED AND ENACTED this

day of October, 2007

ATTEST:

BOROUGH COUNCIL

BY:

*Kimberly A. Arades*

By:

*[Signature]*

APPROVED this

8<sup>th</sup>

day of October, 2007

Mayor:

For Pat Sinclair

*[Signature]*