

MUNICIPALITY OF MONROEVILLE  
ALLEGHENY COUNTY, PENNSYLVANIA

ORDINANCE NO. 2055

AN ORDINANCE OF THE MUNICIPALITY OF MONROEVILLE  
AMENDING THE CODE OF THE MUNICIPALITY OF  
MONROEVILLE, SECTION 334.14(B) AND SECTION 334.15  
CHANGING THE DUE DATE FOR THE COLLECTION OF  
OCCUPATIONAL PRIVILEGE TAX TO FEBRUARY 15 OF THE  
CALENDAR YEAR

BE IT ORDAINED AND ENACTED, by the Municipality of Monroeville Council  
assembled as follows:

Section 1. Section 334.14 B. is amended to read as follows:

334-14 B. As to each taxpayer employed for any length of time on or before January 1 of the calendar year for which the tax is imposed, each employee shall deduct the tax from compensation payable to the taxpayer, file a return on a form prescribed by the Tax Collector and pay the Tax Collector the full amount of all such taxes in or before February 15 of the calendar year. As to each taxpayer for whom no prior deduction has been made, who is employed for any length of time in any of the three-month periods ending March 31 of the year, June 30 of the year, September 30 of the year, and December 31 of the year, each employer shall deduct the tax from compensation payable to the taxpayer, file a return on a form prescribed by the Tax Collector, and pay to the Tax Collector the full amount of all taxes deducted for each such three-month period on or before April 15, July 15, or October 15 of the calendar year, and February 15 of the ensuing year.

Section 2. Section 334.15 is amended to read as follows:

334.15 Every taxpayer who is self-employed or whose tax for any reason is not collected under Section 334.14 of this Article shall file a return on a form prescribed by the Tax Collector and shall pay the tax directly to the Tax Collector. Each such taxpayer who first becomes subject to the tax on or before January 1 of any calendar year shall file the return and pay the tax on or before February 15 of the calendar year, and each such taxpayer who first becomes subject to the tax after January 1 of any calendar year shall file the return and pay the tax on or before April 15, July 15, or October 15 of the calendar year and January 15 of the ensuing year, whichever of such payment dates first occurs at least thirty days after the taxpayer first becomes subject to the tax.”


Section 3. Effective date, This ordinance shall become effective January 1, 1998.

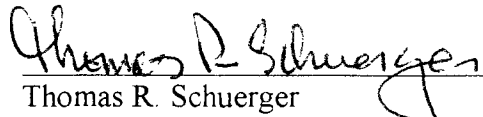
Section 4. Repealer. Any Ordinance or part of an Ordinance conflicting with any of the provisions of this Ordinance shall be and the same are hereby repealed to the extent of such conflict.

ORDAINED AND ENACTED this 14th day of October, 1997.

ATTEST:

MUNICIPALITY OF MONROEVILLE

  
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Mary Ann Nau  
Municipal Manager

  
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Thomas R. Schuenger  
Mayor

ENTERED INTO LEGAL BOOK: October 24, 1997