

**MUNICIPALITY OF MONROEVILLE**

**ORDINANCE NO. 2234**

**AN ORDINANCE OF THE MUNICIPALITY OF MONROEVILLE, ALLEGHENY COUNTY, PENNSYLVANIA, A HOME RULE CHARTER COMMUNITY, AMENDING ORDINANCE NO. 602, COMMONLY REFERRED TO AS THE OCCUPATIONAL TAX ORDINANCE.**

**WHEREAS**, the Municipality of Monroeville currently has in place an Occupational Privilege Tax Ordinance; and

**WHEREAS**, the Municipality of Monroeville wishes to amend the Occupational Privilege Tax Ordinance; and

**NOW, THEREFORE, BE IT ENACTED AND ORDAINED**, the 8<sup>th</sup> day of October, 2002, as follows:


**SECTION 1.** Section 4--Duties of Employers, Sub-section B of the Occupational Tax Ordinance is hereby amended to read as follows: 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 Employer shall deduct from the tax from the 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 such taxes on or before April 30<sup>th</sup> 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 three month periods ending March 31 of the year, June 30<sup>th</sup> of the year, September 30<sup>th</sup> of the year and December 31<sup>st</sup> of the year, each Employer shall deduct the tax from compensation payable to the tax payer, file a return on a form prescribed by the Tax Collector and paid to the Tax Collector the full amount of **all** taxes deducted for each such three-month period on or before April 30<sup>th</sup>, July 31<sup>st</sup> or October 31<sup>st</sup> of the calendar year and January 31<sup>st</sup> of the ensuing year. [Amended 7-14-1970 by Ordinance No. 1967; 10-14-1997 by Ordinance No. 2055; 11-11-1997 by Ordinance No. 2056].

**SECTION 2.** Sub-section F of Section 4--Duties of Employers is hereby deleted in its entirety.

**ORDAINED and ENACTED** this 8th day of October, 2002.

ATTEST:

  
Marshall Bond, Municipal Manager

  
James J. Lomeo  
Mayor

ENTERED INTO LEGAL BOOK: October 18, 2002