

MUNICIPALITY OF MONROEVILLE

ORDINANCE NO. 2236

**AN ORDINANCE OF THE MUNICIPALITY OF MONROEVILLE,
ALLEGHENY COUNTY, PENNSYLVANIA, A HOME RULE CHARTER
COMMUNITY, AMENDING ORDINANCE NO 602 AND REPEALING
ORDINANCE NO. 2234 COMMONLY REFERRED TO AS THE
OCCUPATIONAL PRIVILEGE 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 12th day of November 2002 as follows:

Section 1 Title: This Ordinance shall be known and may be cited as the "Occupational Privilege Tax Ordinance."

Section 2 Definitions: As used in this Ordinance, unless the context indicates clearly a different meaning, the following words shall have the meanings set forth below:

- A. **COMPENSATION** -- Salaries, wages, commissions, bonuses, fees, tips, gross receipts or any other income.
- B. **EMPLOYER** -- A person, partnership, association, corporation, institution, governmental body or unit or agency or any other entity employing one (1) or more persons for a salary, wage, commission or other compensation. The term shall not include those who hire domestic servants.
- C. **MUNICIPALITY** -- The Municipality of Monroeville
- D. **OCCUPATION** -- Includes any livelihood, job, trade, profession, business or enterprise of any kind, including services, domestic or other, for which any compensation is received.
- E. **TAX** -- The tax imposed by this Ordinance.
- F. **TAX COLLECTOR** -- The Monroeville Municipal Manager or such other person appointed by him for the collection of the taxes imposed under this Ordinance.
- G. **TAXPAYER** -- Any natural person liable for the tax levied by this Ordinance.

Section 3 Levy; Tax imposed; exception.

A. For general revenue purposes, a tax is hereby levied upon the privilege of engaging in an occupation within the municipality in 1968 and thereafter, in each following calendar year, without the necessity for reenactment. Each natural person who exercises such privilege for any length of time shall pay tax in the amount of ten dollars (\$10.) in accordance with the provisions of this Ordinance.

B. The tax hereby levied shall not be imposed upon any natural person having attained the age of sixty-five (65) years prior to January 1, 1973, or prior to January 1 of each following calendar year, whose total earned income during the taxable year is not in excess of three thousand two hundred dollars (\$3,200.).

Section 4 Duties of employers.

A. Every employer shall, within thirty (30) days after the effective date of this Ordinance or within thirty (30) days after first becoming an employer, register with the Tax Collector the employer's name and address, employer's tax identification number, nature of business activity in which he is engaged, the employees' names and addresses and such other information as the Tax Collector may require. Every person filing a registration shall certify the correctness thereof by affidavit. If an employer conducts business under a fictitious name, such employer shall apply for registration in both the true and fictitious names of the individual and entity and shall list the fictitious name first on the application. Each separate employer shall apply for a separate registration.

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 employer 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 on or before April 30 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 30, July 31 or October 31 of the calendar year and January 31 of the ensuing year. [Amended 7-14-1970 by Ord. No. 697; 10-14-1997 by Ord. No. 2055; 11-11-1997 by Ord. No. 2056]

C. Any employer who discontinues business or ceases operation after December 31, 1968, shall, within 15 days after discontinuing business or ceasing operation, file the return hereinabove required and pay the tax to the Tax Collector.

D. The failure of any employer to deduct 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 as required by this section or who fails to pay such tax to the 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 payment by the employees.

Section 5. Direct payment by taxpayers.

Every taxpayer who is self-employed or whose tax for any reason is not collected under Section 4 of this Ordinance 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 April 30 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 30, July 31 or October 31 of the calendar year and January 31 of the ensuing year, whichever of such payment dates first occurs at least 30 days after the taxpayer first becomes subject to the tax.

Section 6. Persons subject to tax. Both resident and nonresident taxpayers shall, by virtue of engaging in an occupation within the municipality, be subject to the tax and the provisions of this Ordinance.

Section 7. Powers and duties of Tax Collector; examination of records

The Tax Collector, on behalf of the municipality, shall collect and receive the taxes, interest, fines and penalties imposed by this Ordinance and shall maintain records showing the amounts received and the dates such amounts were received. The 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 Ordinance, 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 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 Tax Collector and any agent designated by him all means, facilities and opportunity for the examinations hereby authorized.

Section 8. Collection of tax; payment under protest; refunds

The Tax Collector shall collect, by suit or otherwise, all taxes, interest, costs, fines and penalties due under this Ordinance and unpaid. If for any reason any tax is not paid when due, interest at the rate of six percent (6%) per year on the amount of unpaid tax, and an additional penalty of one-half of one percent (1/2 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 collections as well as for interest and penalties. The Tax Collector may accept payment under protest of the tax claimed by the municipality in any case where any person disputes the municipality's claim for the tax. If a court of competent jurisdiction thereafter decides that there has been overpayment to the Tax Collector, the Tax Collector shall refund the amount of the overpayment to the person who paid under protest. Refunds shall be made only pursuant to approval of the Monroeville Municipal Council.

Section 9. Violations and penalties. Any person or employer who fails to comply with the registration requirement or makes any false or untrue statement on his registration or tax return or who refuses to permit inspection of the books, records or accounts of any business in his custody when the right to make such inspection by the Tax Collector is requested and whoever fails or refuses to file a return required by this ordinance shall, upon conviction in any court of competent jurisdiction, upon conviction thereof before a District Justice, be subject to a fine of not more than six hundred dollars (\$600.), plus costs of prosecution, and, in default of payment of such fine and costs, to imprisonment in the Allegheny County Jail for a period not exceeding thirty (30) days. In the case of partnerships or association, the fine and penalty may be imposed upon any of the partners or members thereof, and in the case of corporations, upon any of the officers thereof in lieu of the corporation itself. Each day on which any person violates this Article shall be considered as a separate offense and shall be punishable as such as hereinbefore provided.

Section 10. Exception. The tax hereby levied shall not be imposed upon any taxpayer whose total compensation during the taxable year is less than one thousand dollars (\$1,000.). This provision shall not be construed to relieve an employer from the duty to collect a tax imposed under this Ordinance because of a representation by an employee that his earnings in any year would be less than one thousand dollars (\$1,000.). In the event of overpayment, the employee shall be obliged to make a claim for refund with the Tax Collector and furnish such proof of annual earnings as the Tax Collector shall demand.

Section 11. Applicability.

The tax shall not apply to any subject of tax or person not within the taxing power of the municipality under the Constitution of the United States and the laws and Constitution of the Commonwealth of Pennsylvania.

Section 12. Effective Date.

This ordinance shall become effective January 1, 2003 and shall remain in effect thereafter from year to year on a calendar basis.

Section 13. Repealer.

Any ordinance or part of ordinance conflicting with any of the provisions of this ordinance shall be and the same is hereby repealed insofar as the same affects this ordinance.

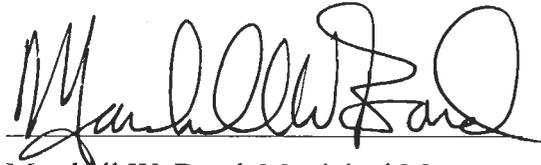
ORDAINED AND ENACTED this 12th day of November 2002.

Municipality of Monroeville

Attest:



James Lomeo, Mayor



Marshall W. Bond, Municipal Manager

ENTERED INTO LEGAL BOOK: