
Chapter 84 — Occupational Privilege Tax

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Article I — Title, Authority, and Duration

§ 84-101 Short Title.

This Chapter shall be known, and may be cited, as the “Alburtis Occupational Privilege Tax Ordinance.”

§ 84-102 Authority.

This Chapter is enacted under the authority granted by the Local Tax Enabling Act, 53 PA. STAT. ANN. § 6901 *et seq.*

§ 84-103 Duration.

This Chapter shall continue in effect on a calendar year basis without annual reenactment unless the rate of the tax is subsequently changed.

Article II — Definitions

§ 84-201 In General.

For purposes of this Chapter, the terms defined in the remaining Sections of this Article II shall have the meanings indicated, whether with or without initial capital letters, unless the context in which they are used clearly indicates a different meaning.

§ 84-202 Employer.

The term “employer” shall mean an individual, partnership, limited partnership, association, or corporation that engages the services of any individual and makes payment to said individual, whether by salary, wages, or commission. The term “employer” shall encompass self-employed persons who engage in their employ the services of one (1) or more individuals in addition to themselves.

§ 84-203 Individual.

The term “individual” shall mean, for any given year, any person who attains or is over the age of eighteen (18) years as of January 1 of that year and is engaged in any occupation of any nature, type, or kind whatsoever within the corporate limits of the Borough of Alburdis during the year, whether in the employ of another or self-employed.

§ 84-204 Occupation.

The term “occupation” shall mean any trade, profession, business, or undertaking of any kind carried on or performed within the corporate limits of the Borough of Alburdis for which recompense is received in excess of Five Hundred Dollars (\$500.00) for any particular year, whether by means of salary, wages, commissions, or, if the individual is self-employed, by payment for services rendered.

§ 84-205 Tax Receiver.

The term “Tax Receiver” shall mean the person designated by the Borough of Alburdis for the collection of occupational privilege taxes.

Article III — Imposition of Tax

§ 84-301 In General.

The Borough of Alburdis hereby imposes upon each individual engaged in an occupation within the corporate limits of the Borough an annual occupational privilege tax of Ten Dollars (\$10.00) in the manner set forth in this Chapter, payable within the first three (3) months of each calendar year.

Article IV — Administration

§ 84-401 Collection by Employer.

Each employer within the Borough of Alburdis is hereby charged with the duty of collecting and paying over to the Borough Tax Receiver the tax levied hereunder, yearly, upon each individual within his employ subject to said tax. Each employer shall make a return and pay-

ment of said tax and is authorized to deduct said occupational tax from each employee earning wages in his service. Each employer shall make and file a return showing a computation of the tax on a form to be obtained by him from the Borough Tax Receiver.

§ 84-402 Initial Determination of Liability; Subsequent Reports.

Employers shall use employment records as of January 1 of each year for the purpose of initial determination of liability for withholding, report, and payment. Thereafter reports shall be made to the Borough Tax Receiver promptly upon the employment of newly hired individuals.

§ 84-403 Multiple Employment.

Each individual who shall have more than one (1) occupation within the Borough of Alburtis shall be subject to the payment of annual occupational privilege tax solely upon his principal occupation. A certificate of employment shall be furnished by each employer, upon a form furnished by the Borough Tax Receiver, to each employee engaged in multiple employment upon request of the employee.

§ 84-404 Duties of Tax Receiver.

(a) It shall be the duty of the Borough Tax Receiver to collect and receive the tax imposed by this Chapter and to keep full and accurate records.

(b) The Borough Tax Receiver is hereby charged with the administration of the provisions of this Chapter and is, in addition, empowered to promulgate rules and regulations in furtherance of this duty. Any person aggrieved by any decision of the Borough Tax Receiver shall have the right of appeal to the Court of Common Pleas of Lehigh County as in similar cases made and provided.

(c) The Borough Tax Receiver is hereby authorized to examine the books and records of any employer in order to verify the accuracy of returns in his office.

§ 84-405 Collection of Delinquent Taxes.

The Borough of Alburtis is hereby authorized to proceed to collect delinquencies as in other cases wherein collection of unpaid claims is allowed.

Article V — Violations, Interest, and Penalties

§ 84-501 Late Payment Penalty and Interest.

If the tax under this Chapter for any given year shall be paid after March 31 of that year, a five percent (5.0%) penalty shall be added. If the tax shall not be paid within the calendar year for which it is due, interest at a rate of six percent (6.0%) per annum shall be added.

§ 84-502 Criminal Penalties.

Whoever makes any false or untrue statement in any return required by this Chapter, or whoever refuses inspection of his books, records, or accounts in his custody or control, upon reasonable request, or whoever fails or refuses to file any return required by this Chapter, shall, upon conviction thereof, be punishable by a fine of not more than Three Hundred Dollars (\$300.00) and costs of prosecution or, upon default in payment of the fine and costs, by imprisonment in the county jail for a period not to exceed thirty (30) days.

Appendix

¶ 84-A Disposition of Ordinance 125.

| <u>Ordinance 125</u> | <u>1981 Code</u> | <u>2003 Codified Ordinances</u> |
|--------------------------|-------------------------|---------------------------------|
| § I (intro) | § 117-14 (intro) | § 84-201 |
| § I(a) | § 117-14 (individual) | § 84-203 |
| § I(b) | § 117-14 (occupation) | § 84-204 |
| § I(c) | § 117-14 (employer) | § 84-202 |
| § I(d) | § 117-14 (tax receiver) | § 84-205 |
| § II | § 117-15 | § 84-301 |
| § III | § 117-16 | § 84-301 |
| § IV | § 117-17 | §§ 84-301, 84-501 |
| § V | § 117-18 | § 84-401 |
| § VI | § 117-19 | § 84-403 |
| § VII | § 117-20 | § 84-402 |
| § VII [<i>sic</i> VIII] | § 117-21 | § 84-404 |
| § IX | § 117-22 | § 84-405 |
| § X | § 117-23 | § 84-502 |
| § XI | § 117-24 | § 84-102 |
| § XII | § 117-25 | § 84-103 |

¶ 84-B Disposition of 1981 Code, Chapter 117, Article II.

| <u>1981 Code</u> | <u>2003 Codified Ordinances</u> |
|-------------------------|---------------------------------|
| § 117-14 (intro) | § 84-201 |
| § 117-14 (employer) | § 84-202 |
| § 117-14 (individual) | § 84-203 |
| § 117-14 (occupation) | § 84-204 |
| § 117-14 (tax receiver) | § 84-205 |
| § 117-15 | § 84-301 |
| § 117-16 | § 84-301 |
| § 117-17 | §§ 84-301, 84-501 |
| § 117-18 | § 84-401 |
| § 117-19 | § 84-403 |
| § 117-20 | § 84-402 |
| § 117-21 | § 84-404 |
| § 117-22 | § 84-405 |
| § 117-23 | § 84-502 |
| § 117-24 | § 84-102 |
| § 117-25 | § 84-103 |

¶ 84-C Source Ordinances.

The following ordinances are the source of the text in this Chapter 84. This list does not include the ordinances listed in ¶ 84-D which confirm the tax for a particular year.

| | |
|---------------|------------|
| Ordinance 125 | 11-23-1966 |
| Ordinance 215 | 11-11-1981 |
| Ordinance 415 | 10-29-2003 |

¶ 84-D Annual Ordinances Confirming Tax.

| | | |
|------|---------------|------------|
| 1990 | Ordinance 278 | 12-27-1989 |
| 1991 | Ordinance 284 | 12-26-1990 |
| 1992 | Ordinance 288 | 12-30-1991 |
| 1993 | Ordinance 296 | 12-30-1992 |
| 1994 | Ordinance 305 | 12-29-1993 |
| 1995 | Ordinance 314 | 12-28-1994 |
| 1996 | Ordinance 323 | 12-27-1995 |

| | | |
|------|---------------|------------|
| 1997 | Ordinance 345 | 12-30-1996 |
| 1998 | Ordinance 355 | 12-29-1997 |
| 1999 | Ordinance 362 | 12-30-1998 |
| 2000 | Ordinance 378 | 12-29-1999 |
| 2001 | Ordinance 384 | 12-27-2000 |
| 2002 | Ordinance 393 | 12-26-2001 |
| 2003 | Ordinance 402 | 12-23-2002 |