

ORDINANCE NO. 125

An Ordinance imposing an Occupational Privilege Tax upon residents and non-residents of the Borough of Alburtis.

IT IS HEREBY ORDAINED AND ENACTED by the Borough Council for the Borough of Alburtis:

SECTION I. Definitions: The following words and phrases when used in this ordinance shall have the meaning ascribed to them in this section unless context clearly indicates otherwise.

(a) Individuals- Any person who attains or is over the age of 18 years as of January 1, 1967, engaged in any occupation of any nature, type or kind whatsoever, within the corporate limits of the Borough of Alburtis, whether in the employ of another or self-employed during the year 1967, from the effective date of this ordinance.

(b) Occupation- Any trade, profession or business or undertaking of any kind carried on or performed within the corporate limits of the Borough of Alburtis for which recompense is received in excess of \$500., whether by means of salary, wages, commissions or if the individual be self-employed by payment for services rendered.

(c) Employer- 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. Employer shall encompass self-employed persons who engage in their employ the services of one or more individuals in addition to themselves.

(d) Tax Receiver- The person designated by the Borough of Alburtis for the collection of occupation privilege taxes.

SECTION II. (Levy and Collection) From and after the 1st day of January, 1967 for the calendar and fiscal year 1967 the Borough of Alburtis hereby imposes upon each individual engaged in an occupation within the corporate limits of the said Borough an annual occupation privilege tax in the manner and at the rates hereinafter set forth.

SECTION III. (Rate of Tax) For the calendar year beginning January 1, 1967 each individual engaged in an occupation within the Borough of Alburtis shall pay an annual tax of TEN (\$10.00) DOLLARS.

SECTION IV. (Flat Rate, Penalties) If the tax herein be paid within three (3) months next following the 1st day of January, 1967 the same shall be paid on a flat rate basis; but if the said tax be paid any time after the expiration of the flat rate payment period, a 5% penalty shall be thereunto added. If said tax shall not be paid within the calendar year first due, interest at a rate of 6% per annum shall be thereunto added.

SECTION V. (Employers' Duties) Each employer within the Borough of Alburtis 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 payment 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.

SECTION VI. (Multiple Employment) Each individual who shall have more than one 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.

SECTION VII. (Date of Tax Liability) Employers shall use employment records as of January 1, 1967 (or the nearest working day in calendar year 1967) 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 employ of newly hired individuals.

SECTION VII. (Borough Tax Receiver)

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

b. The Borough Tax Receiver is hereby charged with the administration of the provisions of this ordinance 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.

SECTION IX. (Collection by suit) The Borough of Alburtis is hereby authorized to proceed to collect delinquencies as in other cases wherein collection of unpaid claims is allowed.

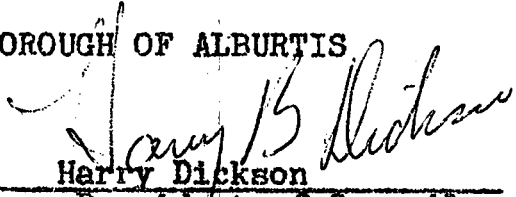
SECTION X. (Fines and Penalties) Whoever makes any false or untrue statement in any return required by this ordinance, or who refuses inspection of his books, records or accounts in his custody or control, upon reasonable request, or whoever fails or refuses to file any return required by this ordinance shall upon conviction before any Alderman or Justice of the Peace, be sentenced to pay a fine of not more than \$100. for each offense and in default thereof to undergo imprisonment in the County Jail for a period not to exceed 30 days.

SECTION XI. This ordinance is enacted under the authority of the Local Tax Enabling Act of 1965, P.L. 511, effective January 1, 1966.

SECTION XII. This ordinance shall be and remain effective for one calendar year commencing the 1st day of January and ending the 31st day of December, beginning Anno Domino 1967.

Ordained and enacted the 23rd day of November, 1966.

BOROUGH OF ALBURTIS

  
Harry Dickson  
President of Council

ATTEST

  
JOYCE Schadler  
Secretary

Approved this 23rd day of November, 1966.

Warren Heiser  
Mayor