

RESOLUTION NO. 1968-3

BE IT RESOLVED by the Town Council of the Borough of West Newton, and it is hereby resolved by the authority of the same that MARY K. GRAHSL be and hereby is appointed tax collector for the Borough of West Newton, County of Westmoreland and Commonwealth of Pennsylvania, for the collection of the wage, taxes and occupational privilege taxes assessed by the Borough of West Newton.

RESOLVED this 8th day of November 1968.

Edgar H. Rouse
President

Attest:

Mary K. Grahl
Secretary

EXAMINED and approved by me this 11th day of November 1968.

Robert C. Umbarger
Mayor

(b) "occupation" shall mean any trade, profession, business, or undertaking of any type, kind or character, including services, domestic or other, carried on or performed within the Borough for which compensation is charged or received, whether by means of salary, wages, commissions, tips, or fees for services rendered.

(c) "employer" shall mean an individual, partnership, association, corporation, governmental body, agency, or other entity employing one or more persons on a salary, wage, commission, or other compensation basis, including a self-employed person.

(d) "Tax" shall mean the occupation tax in the amount levied by this ordinance.

(e) "Employee" shall mean any individual engaged in an occupation as defined above.

(f) "Collector" shall mean the person, persons, firm or agent appointed by Council to receive, demand, and collect the tax imposed by this ordinance.

(g) "Borough" shall mean the territory encompassed by or within the Borough of West Newton.

(h) "he", "his", or "him" shall mean and indicate the singular and plural number as well as male, female, and neuter gender.

(i) "Borough" shall mean the Borough of West Newton.

SECTION: 2. Levy and Amount.

The Borough hereby levies and imposes a tax on each occupation in the Borough of TEN and no/100 (\$10.00) DOLLARS per calendar year for the year 1970 and each subsequent calendar year. This tax is in addition to all other taxes of any kind or nature heretofore levied by the Borough.

SECTION 3. Dates for determining tax liability and payment.

Every individual engaged in an occupation as of the effective date of this ordinance or who thereafter as an individual becomes engaged in an occupation shall within sixty (60) days of engaging in an occupation file such return or forms as required by the Borough and pay the tax simultaneously therewith.

SECTION 4. Administration of Tax.

(a) the collector shall be appointed by the Borough and shall serve for such time and for such compensation as shall be from time to time determined by the Borough.

(b) The collector is hereby charged with the administration and enforcement of this ordinance and is hereby charged and empowered to prescribe, adopt, promulgate rules and regulations relating to any matter pertaining to the administration and enforcement of this ordinance, including provisions for the examination of the payroll records of any employer subject to this ordinance, the examination and correction of any return made in compliance with this ordinance and any payment alleged or found to be incorrect, such record examination shall be for the sole purpose of determining or verifying names of individuals engaged in an occupation.

(c) The collector is hereby authorized to examine the books and payroll records of any employer in order to verify the employment of any individual. Each employer is hereby directed and required to give the collector the means, facilities, and opportunity for such examination.

(d) It shall be the duty of the collector to accept and receive payments of the tax and to keep a record thereof showing the amount received by him from each employer or self-employed person, together with the date the tax was received, and to pay to the Borough all amounts received at such times not less than monthly as shall be determined by the Borough.

(e) The collector shall, in addition to the powers and duties expressly conferred upon him in this ordinance, have all the powers, duties, and responsibilities granted to or available to him, including the right to compel an employer to withhold delinquent occupation taxes of a wife of an employee, as granted under The Local Tax Enabling Act. All employers and employees shall be subject to all powers, duties, and provisions as set out in said act even if not herein specifically set out.

(f) All forms for reports and collection of the tax shall be prescribed by the Borough.

SECTION 5: Suits for collection.