

ORDINANCE NO. 1985-4

AN ORDINANCE OF THE TOWNSHIP OF MORRIS, CLEARFIELD COUNTY, PENNSYLVANIA, LEVYING AND ASSESSING AN OCCUPATIONAL PRIVILEGE TAX ON INDIVIDUALS ENGAGING IN AN OCCUPATION WITHIN THE CORPORATE LIMITS OF THE TOWNSHIP OF MORRIS FOR GENERAL REVENUE PURPOSES AT THE RATE OF TEN (\$10.00) DOLLARS FOR EACH CALENDAR YEAR; PROVIDING FOR ITS COLLECTION; IMPOSING ON EMPLOYERS THE DUTY OF COLLECTING SAID TAX FROM EVERY INDIVIDUAL IN THEIR EMPLOY SUBJECT TO SAID TAX; AND REMITTING SAME TO THE TOWNSHIP TAX COLLECTOR ESTABLISHED BY THE TOWNSHIP; AND IMPOSING PENALTIES FOR THE VIOLATION THEREOF.

BE IT ORDAINED AND ENACTED by the Board of Supervisors of the Township of Morris, County of Clearfield and Commonwealth of Pennsylvania and it is hereby enacted and ordained by the authority of the same as follows:

SECTION 1. SHORT TITLE. This ordinance shall be known and may be cited as the "Morris Township Occupational Privilege Tax Ordinance".

SECTION 2. DEFINITIONS. The following words and phrases, when used in this Ordinance, shall have the meaning ascribed to them in this Section, except where the context or language clearly indicated or requires a different meaning:

(a) "Individual" shall mean any person, male or female, engaged in any occupation, trade or profession within the Township of Morris.

(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 Township of Morris for which compensation is charged or received whether by means of salary, wages, commissions or fees for services rendered.

(c) "Employer" shall mean an individual, partnership, association, corporation, institution, governmental body or unit, or agency, or any 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 Occupational Privilege Tax in the amount of Ten (\$10.00) Dollars levied by this Ordinance.

(e) "Tax Collector" shall mean the Township Tax Collector or other Special Tax Collector established by the Township for the collection of this tax.

(f) "Fiscal Year" shall mean the twelve-month period beginning January 1 and ending December 31 of each year, being a calendar year.

(g) "Township" shall mean the area with the corporate limits of the Township of Morris, Clearfield County, Pennsylvania.

(h) "He, His or Him" shall mean and indicate the singular and plural number as well as male, female and neuter gender.

SECTION 3. LEVY. For general revenue purposes, a tax is hereby levied upon the privilege of engaging in an occupation with the Township anytime during the fiscal year. This tax is in addition to all other taxes of any kind or nature heretofore levied by the Township.

SECTION 4. AMOUNT OF TAX. Beginning with the first day of January, 1986, each individual engaged in an occupation as hereinbefore defined within the corporate limits of the Township of Morris shall be required to pay an annual Occupational Privilege Tax in the amount of Ten (\$10.00) dollars for each fiscal year during which such individual is for any length of time therein so engaged until the repeal of this Ordinance, said tax to be paid by the individual is for any length of time therein so engaged until the repeal of this Ordinance, said tax to be paid by the individual in accordance with the provisions of this article. Anything herin contained to the contrary notwithstanding, however, during any fiscal year in which time exists a duplication of this tax by any other taxing authority within the meaning and effect of the Local Tax Enabling Act, Act No. 511 of December 31, 1965 and its amendments, this tax shall be automatically reduced per the operation of the provisions of said Act so as not to exceed the limitations of that Act; and when such duplication shall cease, this tax shall be re-established at the full rate of Ten (\$10.00) Dollars without any further action by the Township.

SECTION 5. DUTY OF EMPLOYERS. Each employer within the Township, as well as those employers situated outside the Township but who engage in business within the Township, is hereby charged with the duty of collecting from each of his employees engaged by him and performing for him within the Township, the said tax of Ten (\$10.00) Dollars and making a return and payment thereof to the tax collector. Further, each employer is hereby authorized to deduct this tax from each employee in his employ, whether the employee is paid by salary, wages or commission and whether or not part or all his services are performed within the Township.

SECTION 6. RETURNS Each employer shall prepare and file a return showing a computation of the tax on forms to be supplied by the tax collector or special tax collector of Morris Township, Clearfield County, Pennsylvania. Each employer in filing this return and making payment of the tax withheld from his employees shall be entitled to retain a commission calculated at the rate of two percentum (2%) of the gross tax due and payable provided that such tax is collected and paid over by the employer on or before the dates hereinafter set forth. It is further provided that if the employer

