

**TOWNSHIP OF WASHINGTON  
COUNTY OF WESTMORELAND  
COMMONWEALTH OF PENNSYLVANIA**

**ORDINANCE NO. 141-A**

**AN AMENDMENT TO ORDINANCE 141 --  
LEVYING, ASSESSING AND COLLECTING AN  
EMERGENCY MUNICIPAL SERVICES TAX ON  
INDIVIDUALS FOR THE PRIVILEGE OF ENGAGING  
IN AN OCCUPATION WITHIN THE TOWNSHIP OF  
WASHINGTON, COUNTY OF WESTMORELAND  
AND COMMONWEALTH OF PENNSYLVANIA**

WHEREAS, as authorized by "The Local Tax Enabling Act", December 31, 1965, P.L.

1257 codified at 53 P.S.A. §6901, et seq., as amended, the Township of Washington enacted Ordinance No. 141 imposing the Emergency and Municipal Services Tax on individuals for the privilege of engaging in an occupation within the Township of Washington, Westmoreland County, Pennsylvania; and

WHEREAS, the Township of Washington desires to amend Ordinance No. 141 requiring that employers within the Township of Washington as well as those employers situated outside the Township of Washington, but who engage in business within the Township of Washington, be required to submit documentation to the Township of Washington as reasonably determined by the Township of Washington so as to permit the Township of Washington to be able to verify compliance by both employers and employees with the terms, conditions, and provisions of Ordinance No. 141 of the Township of Washington; and

WHEREAS, the Township of Washington desires to amend Ordinance No. 141 of the Township of Washington to change the date by which self-employed individuals must pay the tax to the Tax Collector and to eliminate the proportionate reduction for those individuals who are otherwise subject to the tax if they have not been employed within the Township for the entire calendar year.

NOW, THEREFORE, BE IT ORDAINED AND ENACTED BY THE TOWNSHIP OF WASHINGTON, COUNTY OF WESTMORELAND AND COMMONWEALTH OF PENNSYLVANIA, AND IT IS HEREBY ORDAINED AND ENACTED BY THE AUTHORITY OF THE SAME AS FOLLOWS:

1. **Section 8.-Self Employment Individuals** is hereby amended to read as follows:

All self-employed individuals who perform services of any type or kind, engage in any occupation or profession within the Township of Washington shall be required to comply with this Ordinance and pay the tax to the Tax Collector on or before April 30, 2007, or within thirty (30) days of his engaging in an occupation.

2. **Section 10.-Administration of Tax**, subsection c., is hereby amended to read as follows:

- c. The Board is hereby authorized to examine the books and payroll records of any employer in order to verify the accuracy of any return made by an employer, or, if no return was made, to ascertain the tax due. Each employer is hereby directed and required to give the Board such documentation as the Board reasonably requests to verify compliance with the terms,

conditions and provisions of this Ordinance, and each employer is hereby directed and required to give the Board the means, facilities, and opportunities for an examination of the books and payroll records of any employer in order to verify the accuracy of any return made by an employer, or, if no return was made, to ascertain the tax due.

3. **Section 10.-Administration of Tax**, subsection e., is hereby amended to read as follows:

e. Every person who is employed within the Township of Washington at any time during the calendar year is obligated to pay the full amount of tax due and owing hereunder regardless of when the person is employed within the Township of Washington during the calendar year.

4. Except to the extent modified hereby, the terms, conditions and provisions of Ordinance 141 shall remain in full force and effect.

5. This Ordinance shall become effective within five (5) days and remain in full force and effect for the fiscal year of 2007 and for the subsequent year or years in which this shall remain in force without annual re-enactment.

ORDAINED AND ENACTED by the Board of Supervisors of the Township of

Washington at a meeting held the 8th day of March, 2007.

ATTEST:

Audrey C. Sattler

TOWNSHIP OF WASHINGTON  
BOARD OF SUPERVISORS:

By: Rick

By: Joseph P. DeLuna

By: John S. Swartz

TOWNSHIP OF WASHINGTON  
COUNTY OF WESTMORELAND  
COMMONWEALTH OF PENNSYLVANIA

ORDINANCE NO. 141

AN ORDINANCE TO LEVY, ASSESS AND COLLECT  
AN EMERGENCY AND MUNICIPAL SERVICES TAX  
ON INDIVIDUALS FOR THE PRIVILEGE OF ENGAGING  
IN AN OCCUPATION WITHIN THE TOWNSHIP OF  
WASHINGTON, COUNTY OF WESTMORELAND AND  
COMMONWEALTH OF PENNSYLVANIA

WHEREAS, the General Assembly of the Commonwealth of Pennsylvania enacted "The Local Tax Enabling Act", December 31, 1965, P.L.1257 codified at 53 P.S.A. §6901, et seq., as amended, authorizing Townships of the Second Class to enact various taxes including an Emergency and Municipal Services Tax on individuals for the privilege of engaging in an occupation within the Township of Washington, Westmoreland County, Pennsylvania; and

WHEREAS, the Township of Washington is a Township of the Second Class; and

WHEREAS, the Township of Washington desires to enact an Emergency and Municipal Services Tax.

NOW, THEREFORE, BE IT ORDAINED AND ENACTED BY THE TOWNSHIP OF WASHINGTON, COUNTY OF WESTMORELAND AND COMMONWEALTH OF PENNSYLVANIA, AND IT IS HEREBY ORDAINED AND ENACTED BY THE AUTHORITY OF THE SAME AS FOLLOWS:

**SECTION 1.-Definitions.**

The following words and phrases, when used in this Ordinance, shall have the meanings ascribed to them in this section, except where the context or language clearly indicates or requires a different meaning.

(a) "Board" shall mean the Board of Supervisors of Washington Township under whose direction this tax shall be enforced.

(b) "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.

(c) "Fiscal Year" shall mean the Twelve (12) month period beginning January 1, 2006, and ending December 31, 2006, and shall also mean the calendar year during which this tax shall continue in force without annual re-enactment.

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

(e) "Individual" shall mean any person, male or female, engaged in any occupation, trade or profession within the geographical boundaries of the Township of Washington.

(f) "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 geographical boundaries of the Township of Washington for which compensation is charged or received whether by means of salary, wages, commissions or fees for services rendered.

(g) "Tax" shall mean the Emergency and Municipal Services Tax in the amount of FIFTY-TWO and 00/100 (\$52.00) DOLLARS levied by this Ordinance.

(h) "Tax Collector" shall mean the Tax Collector for the Township of Washington.

(i) "Township of Washington" shall mean the area within the boundary limits of the Township of Washington.

**SECTION 2.-Levy.**

The Township of Washington hereby levies and imposes on each individual engaged in an occupation within its geographical boundaries during the fiscal year of 2006 an Emergency and Municipal Services Tax. This tax is in addition to all other taxes of any kind or nature heretofore levied by the Township of Washington. This tax shall continue in force on a calendar year basis, without annual re-enactment, unless the rate of this tax is subsequently changed.

**SECTION 3.-Amount of Tax.**

Beginning with the first day of January, 2006, each individual engaged in an occupation within the geographical boundaries of the Township of Washington, shall be subject to an Emergency and Municipal Services Tax in the amount of FIFTY-TWO and 00/100 (\$52.00) DOLLARS per annum, said tax to be paid by the individual so engaged.

**SECTION 4.-Duty of Employers.**

Each employer within the Township of Washington as well as those employers situated outside the Township of Washington, but who engage in business within the Township of Washington, is hereby charged with the duty of collecting from each of his employees employed by him and performing for him an occupation within the Township of Washington, the said tax of FIFTY-TWO and 00/100 (\$52.00) DOLLARS per annum 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 said employee is paid by salary, wages or

commission and whether or not part or all of such services are performed within the Township of Washington.

**SECTION 5.-RETURNS.**

Each employer shall prepare and file a return showing a computation of the Tax on forms to be supplied to him by the Township of Washington Tax Collector. 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 (2%) percent 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 fails to file said return and pay said tax, whether or not he makes collection thereof from the salary, wages or commissions paid by him to said employee, the employer shall be responsible for the payment of the tax in full without deducting a commission and as though this tax had originally been levied against him.

**SECTION 6.-Dates for Determining Tax Liability and Payment.**

Each employer shall use his employment records from the first day of January to the 31<sup>st</sup> day of March, 2006, for determining the number of employees from whom said tax should be deducted and paid over to the Tax Collector on or before April 30, 2006. Supplemental reports and payments shall be made by each employer on July 31, 2006, and October 31, 2006, and January 31, 2007, of new employees as reflected on his employment records from April 1, 2006, to June 30, 2006; July 1, 2006, to September 30, 2006; and from October 1, 2006, to December 31, 2006. The above monthly dates shall also be applicable to any subsequent year or years during which this tax shall continue without annual re-enactment.



**SECTION 7.-Individuals Engaged in More Than One Occupation.**

Each individual who shall have more than one occupation within the Township of Washington shall be subject to the payment of this on his principal occupation and his principal employer shall deduct this tax and deliver to him evidence of deductions on a form to be furnished to the employer by the Tax Collector, which form shall be evidenced of deduction having been made and when presented to any other employer shall be authority for such employer to NOT DEDUCT this tax from the employee's wages, but to include such employee on his return by setting forth his name, address and the name and account number of the employer who deducted this tax.

**SECTION 8.-Self-Employment Individuals.**

All self-employed individuals who perform services of any type or kind, engage in any occupation or profession within the Township of Washington shall be required to comply with this Ordinance and pay the tax to the Tax Collector on June 15, 2006, or as soon thereafter as he engages in an occupation.

**SECTION 9.-Employers and Self-Employed Individuals Residing Beyond the Geographical Boundaries of the Township of Washington.**

All employers and self-employed individuals residing or having their place of business outside of the Township of Washington, but who perform services of any type or kind, or engage in any occupation or profession within the Township of Washington do by virtue hereof agree to be bound by and subject themselves to the provisions, penalties and regulations promulgated under this Ordinance with the same force and effect as though they were residents of the Township of Washington. Further, any individual engaged in an occupation within the

Township of Washington and an employee of a non-resident employer may, for the purpose of this Ordinance, be considered a self-employed person, and in the event this tax is not paid, the Township shall have the option of proceeding against either the employer or employee for the collection of this tax as hereinafter provided.

**SECTION 10.-Administration of Tax.**

a. It shall be the duty of the Tax Collector to accept and receive payments of this 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.

b. The Board 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 and any payment alleged or found to be incorrect, or as to which overpayment is claimed or found to have occurred. Any person aggrieved by any decision of the Board shall have the right to appeal to the Court of Common Pleas of Westmoreland County, Pennsylvania, as in other cases provided.

c. The Board is hereby authorized to examine the books and payroll records of any employer in order to verify the accuracy of any return made by an employer, or, if no return was made, to ascertain the tax due. Each employer is hereby directed and required to give the Board the means, facilities and opportunity for such examination.

d. All persons engaged in an occupation within the geographical boundaries of the Township of Washington shall be required to pay the full amount of the Emergency and

Municipal Services Tax under the provisions of this Ordinance regardless of the amount of income said person earns per year from all sources, except, however if the Commonwealth of Pennsylvania, by statute, mandates a minimum amount of income per year to impose the obligation to pay the tax, then this Ordinance shall be deemed to automatically be amended to said minimum amount.

e. Notwithstanding anything to the contrary as set forth in this Ordinance, in the event a person is employed within the Township of Washington in either the second quarter, third quarter or fourth quarter of any calendar year, then the amount of tax due and owing hereunder by said person shall be reduced proportionately by the number of full quarters that have passed in said calendar year prior to said individual being employed.

#### **SECTION 11.-Suits for Collection.**

a. In the event that any tax under this Ordinance remains due or unpaid thirty (30) days after the due dates above set forth, the Board may sue for the recovery of any such tax due or unpaid under this Ordinance together with interest and penalty.

b. If for any reason the tax is not paid when due, interest at the rate of six (6%) percent on the amount of said tax shall be calculated beginning with the due date of said tax and a penalty of five (5%) percent shall be added to the flat rate of said tax for non-payment thereof. Where suit is brought for the recovery of this tax, the individual liable therefore shall, in addition, be responsible and liable for the costs of collection including attorney's fees.

#### **SECTION 12.-Fines and Penalties.**

Whoever fails or refuses to pay the tax due under this Ordinance, or whoever makes any false or untrue statement on any return required by this Ordinance, or who refuses inspection of

his books, records or accounts in his custody and control setting forth the number of employees subject to this tax who are in his employment, or, who ever fails or refuses to file any return required by this Ordinance, shall upon conviction before a District Justice, be sentenced to pay a fine of not more than THREE HUNDRED and 00/100 (\$300.00) DOLLARS for each offense and in default of payment of said fine and costs be imprisoned in Westmoreland County Jail for a period not exceeding ninety (90) days for each offense. It is further provided that the action to enforce the fine and penalty herein provided may be instituted against any person in charge of the business of any employer who has failed or refuses to file a return required by this Ordinance.

**SECTION 13.-Validity.**

The provisions of this Ordinance are severable and if any of its provisions shall be held invalid or unconstitutional, the decision of the court shall not affect or invalidate any of the remaining provisions. It is hereby declared to be the legislative intent that this Ordinance would have been adopted if such illegal, invalid or unconstitutional provision had not been included herein.

**SECTION 14.-Saving Clause.**

a. Nothing contained in this Ordinance shall be construed to empower the Township of Washington to levy and collect the tax hereby imposed on any occupation not within the taxing power of the Township under the Constitution of the United States and the laws of the Commonwealth of Pennsylvania.

b. If the tax hereby imposed under the provisions of this Ordinance shall be held by any court of competent jurisdiction to be in violation of the Constitution of the United

States or of the laws of the Commonwealth of Pennsylvania as to any individual, the decision of the Court shall not affect or impair the right to impose or collect said tax, or the validity of the tax so imposed on other persons or individuals as herein provided.

**SECTION 15.-Effective Date.**

This Ordinance shall become effective January 1, 2006, and remain in force and effect for the fiscal year of 2006, and for the subsequent year or years during which this tax shall remain in force without annual re-enactment.

**SECTION 16.-Repealer**

Effective January 1, 2006, Ordinance No. 102 of the Township of Washington is hereby repealed in its entirety, except for delinquencies that may be due and owing to the Township of Washington thereunder.

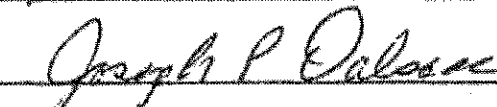
ORDERED AND ENACTED by the Board of Supervisors of the Township of Washington at a meeting thereof held on the 8th day of December 2005.

ATTEST:



TOWNSHIP OF WASHINGTON  
BOARD OF SUPERVISORS:

By: 

By: 

By: 