

ORDINANCE NO. 17-1977

OF THE TOWNSHIP OF CENTRE STANDARDIZING THE TEXT OF AND IMPOSING A TAX FOR GENERAL REVENUE PURPOSES DURING THE CALENDAR YEAR 1978 ON SALARIES, WAGES, COMMISSIONS AND OTHER COMPENSATION EARNED BY RESIDENTS OF THE TOWNSHIP; AND ON SALARIES, WAGES, COMMISSIONS AND OTHER COMPENSATION EARNED BY NON-RESIDENTS OF THE TOWNSHIP; AND ON THE NET PROFITS EARNED FROM BUSINESSES, PROFESSIONS OR OTHER ACTIVITIES CONDUCTED BY RESIDENTS OF THE TOWNSHIP; AND THE NET PROFITS EARNED FROM BUSINESSES, PROFESSIONS, OR OTHER ACTIVITIES CONDUCTED IN THE TOWNSHIP, BY NON-RESIDENTS; REQUIRING THE FILING OF DECLARATIONS AND RETURNS, AND THE GIVING OF INFORMATION BY EMPLOYERS AND BY THOSE SUBJECT TO THE TAX; IMPOSING ON EMPLOYERS THE DUTY OF COLLECTING THE TAX AT SOURCE; PROVIDING FOR THE ADMINISTRATION AND ENFORCEMENT OF THE ORDINANCE, AND IMPOSING PENALTIES FOR THE VIOLATION THEREOF; AND PROVIDING FOR THE CONTINUANCE IN FORCE OF SUCH TAX ON A CALENDAR YEAR OR TAXPAYER FISCAL YEAR BASIS WITHOUT ANNUAL REENACTMENT.

WHEREAS, THE TOWNSHIP OF CENTRE (hereinafter sometimes simply referred to as "Township" presently has a tax for general revenue purposes on salaries, wages, commissions, net profits and other compensation received by resident individuals; and

WHEREAS, it is the intention to extend the levy of said tax to salaries, wages, commissions, net profits and other compensation received by non-residents of this municipality in this municipality; and

WHEREAS, in order to simplify the collection and interpretation of tax provisions for taxpayers and preparers of tax returns, a standard type tax text is determined to be advisable; and

WHEREAS, it is intended to eliminate any commissions for which employers were previously permitted to withhold for the collection of the said tax; and

WHEREAS, it is intended to eliminate any exemptions previously permitted on the basis of age alone.

BE IT ORDAINED AND ENACTED BY THE SUPERVISORS OF THIS TOWNSHIP UNDER THE AUTHORITY OF "THE LOCAL TAX ENABLING ACT" BEING THE ACT OF DECEMBER 31, 1965, P.L. 1257, NO. 511, AS AMENDED (HEREINAFTER REFERRED TO AS THE "ENABLING ACT"), AS FOLLOWS:

Section 1. Definitions.

The following words and phrases, when used in this Ordinance, shall have the meanings ascribed to them in the

"Enabling Act".

"Association"
"Business"
"Corporation"
"Current Year"
"Domicile"
"Earned Income"
"Employer"
"Income Tax Officer or Officer"
"Net Profits"
"Non-Resident"
"Person or Individual"
"Preceding Year"
"Resident"
"Succeeding Year"
"Taxpayer"

Section 2. Imposition of Tax; Modifications of Previous Levy.

A tax for general revenue purposes of one (1%) percent is hereby imposed on the following:

(a) Earned income received by individual residents of the Township;

(b) Earned income received by individual non-residents of the Township in the Township;

(c) Net profits, earned by residents of the Township; and

(d) Net profits earned in the Township by non-residents of the Township.

The tax levied under (a) and (b) herein shall relate to and be imposed upon earned income paid by an employer or on his behalf to a person who is employed by him. The tax levied under (c) and (d) herein shall relate to and be imposed on the net profits of any business, profession or other activity carried on by any person or persons.

The tax levied under (a) and (c), being a continuation of a tax previously levied for the current year, shall continue in effect, except that to the extent certain individuals were previously granted an exemption from paying the tax by reason of age, said exemption is rescinded effective January 1, 1978.

The tax levied under (b) and (d) on non-residents of this municipality in this municipality being a new levy shall become effective January 1, 1978.

The tax levied under (a), (b), (c), and (d) shall continue in force on a calendar year or taxpayer fiscal year basis without annual reenactment.

Section 3. Returns and Payment of Tax.

(a) Every taxpayer earning net profits or receiving earned income in the current year shall, on or before April 15 of the succeeding year, make and file with the Income Tax Officer a return thereof (on forms, and furnishing information, prescribed

by the Income Tax Officer) and pay the tax (or balance thereof after crediting employers' withholding) due thereon.

ORDAINED and ENACTED at a meeting of the Board of Supervisors of the Township of Centre, Berks County, Pennsylvania, in lawful session duly assembled on the 9TH day of NOVEMBER, 1977.

EFFECTIVE: January 1, 1978

ATTEST:

George C. Seifert
Secretary

Wilmer H. Phillips
Chairman

Daniel Elstoboffen

David E. Spehn
Supervisors of the Township of
Centre, Berks County, PA