

Chapter 24

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Part 1**Realty Transfer Tax****§24-101. Imposition of Tax.**

1. There is hereby imposed, for general revenue purposes, a 1 percent tax on the transfer or real property, or of any interest in real property, situate within the Borough of New Morgan, Berks County, said tax to be assessed regardless of where the instruments making the transfers are made, executed or delivered or where the actual settlements on such transfer take place.

2. The tax imposed under subsection .1 above and all applicable interest and penalties shall be administered, collected and enforced under the Act of December 31, 1965, P.L. 1257, No. 511, as amended, known as the "Local Tax Enabling Act"; provided, that if the correct amount of the tax is not paid by the last date prescribed for timely payment, Borough of New Morgan, pursuant to §1102-D of the Tax Reform Code of 1971, 72 P.S. §8102-D, authorizes and directs the Department of Revenue of the Commonwealth of Pennsylvania to determine, collect and enforce the tax, interest and penalties. [*Ord. 2015-4*]

3. Any tax imposed under subsection .1 that is not paid by the date tax is due shall bear interest as prescribed for interest on delinquent municipal claims under the Act of May 16, 1923, P.L. 207, No. 153, 53 P.S. §7101 *et seq.*, as amended, known as the "Municipal Claims and Tax Liens Act." The interest rate shall be the lesser of the interest rate imposed upon delinquent Commonwealth taxes as provided in §806 of the Act of April 9, 1929, P.L. 343, No. 176, 72 P.S. §806, as amended, known as the "Fiscal Code," or the maximum interest rate permitted under the Municipal Claims and Tax Liens Act for tax claims. [*Ord. 2015-4*]

(*Ord. 93-3, 9/9/1993, §1; as amended by Ord. 2015-4, 9/8/2015*)

§24-102. Transferee Liable for Unpaid Tax.

The transferee shall remain liable for any unpaid realty transfer taxes imposed by virtue of this Part.

(*Ord. 93-3, 9/9/1993, §2*)

Part 2**Earned Income Tax****§24-201. Short Title.**

This Part shall be known as the “Borough of New Morgan Earned Income Tax Ordinance of 1994.”

(*Ord. 94-2, 3/10/1994, §1*)

§24-202. Definitions.

Except as otherwise indicated by the context, the following definitions shall apply in addition to those set forth in the Local Tax Enabling Act, 53 P.S. §6913. Use of the masculine gender shall include the feminine and neuter, and reference to the singular shall include the plural:

Earned income—compensation as determined under §303 of the Act of March 4, 1971, P.L. 6, No. 2, known as the “Tax Reform Code of 1971,” and regulations in 61 Pa.Code, Part. I, Subpart. B, Article V (relating to personal income tax), not including, however, wages or compensation paid to individuals on active military service. Employee business expenses are allowable deductions as determined under Article III of the Tax Reform Code of 1971. The amount of any housing allowance provided to a member of the clergy shall not be taxable as earned income. [*Ord. 2015-4*]

Net profits—the net income from the operation of a business, profession, or other activity, except corporations, determined under §303 of the Act of March 4, 1971, P.L. 6, No. 2, known as the “Tax Reform Code of 1971,” and regulations in 61 Pa.Code, Part I, Subpart B, Article V (relating to personal income tax). The term does not include income which is not paid for services provided and which is in the nature of earnings from an investment. For taxpayers engaged in the business, profession or activity of farming, the term shall not include:

- (1) Any interest earnings generated from any monetary accounts or investment instruments of the farming business.
- (2) Any gain on the sale of farm machinery.
- (3) Any gain on the sale of livestock held 12 months or more for draft, breeding or dairy purposes.
- (4) Any gain on the sale of other capital assets of the farm.

[*Ord. 2015-4*]

Officer—the person or corporation designated from time to time by resolution of the Borough Council as being responsible for the collection and reporting of the tax levied by this Part.

Borough—the Borough of New Morgan, Berks County, Pennsylvania.

Borough Council—the Borough Council of the Borough of New Morgan, Berks County, Pennsylvania.

Taxable year—January 1 to December 31 of any year, provided that any

taxpayer whose books are maintained on a different fiscal year basis may, with the consent of the Officer, report and pay taxes on the basis of such fiscal year, with suitable adjustment of dates for quarterly returns as hereinafter set forth.

(*Ord. 94-2, 3/10/1994, §2; as amended by Ord. 2015-4, 9/8/2015*)

§24-203. Incorporation of Statute.

The provisions of §§13 and 14 of the Local Tax Enabling Act, Act No. 511, December 31, 1965, P.L. 1257, 53 P.S. §§6913, 6924.317, its supplements and amendments are incorporated herein by reference, except that where options are provided in said §§13 and 14, this Part shall designate the options selected, and except that if this Part shall provide to the contrary, the provisions of this Part shall control.

(*Ord. 94-2, 3/10/1994, §3*)

§24-204. Imposition of Tax.

A tax for general revenue purposes in the amount of 1 percent is hereby imposed on earned income, including, *inter alia*, salaries, wages, commissions, bonuses, incentive payments, fees, tips and other compensation received by residents of the Borough, and on earned income, including, *inter alia*, salaries, wages, commissions, bonuses, incentive payments, fees, tips, and other compensation received by nonresidents of the Borough for work done or services performed or rendered in the Borough, and on the net profits received from businesses, professions or other activities conducted by residents of the Borough, and the net profits received from businesses, professions or other activities conducted by nonresidents of the Borough, during the period beginning on the first day of July A.D. 1994, or the effective date of this Part, whichever is later, and continuing for each taxable year thereafter.

(*Ord. 94-2, 3/10/1994, §4*)

§24-205. Declaration, Return, and Payment of Tax.

1. *Net Profits.*

A. For 1994—every taxpayer making net profits shall, on or before October 15, 1994, make and file with the Officer on a form prescribed or approved by the Officer, a declaration of his estimated net profits during the period beginning July 1, 1994, or the effective date of this Part, whichever is later, and ending December 31, 1994, and paid to the Officer in two equal quarterly installments the tax due thereon as follows: The first installment at the time of filing the declaration; the second installment on or about January 15, 1995; and on or before April 15, 1995, shall file a final return showing the amount of the net profits received during the period beginning July 1, 1994, or the effective date of this Part, whichever is later, and ending December 31, 1994, the total amount of the tax due thereon and the total amount of tax paid thereon. At the time of filing the final return, the taxpayer shall pay to the Officer the balance of tax due or shall make demand for refund or credit in the case of overpayment.

B. After 1994—every taxpayer making net profits in any year succeeding 1994 shall file a declaration of his estimated net profits for the current year and shall pay the tax due thereon in quarterly installations and shall file a final return and pay to the Officer the balance of the tax due, all as provided in §13, III, A(1) of the

Local Tax Enabling Act, 53 P.S. §6913, its supplements and amendments.

2. *Earned Income.*

A. For 1994—every taxpayer shall, on or before April 15, 1995, make and file with the Officer a final return showing the amount of earned income including, *inter alia*, salaries, wages, commissions, bonuses, incentive payments, fees, tips, and other compensation (other than net profits), received during the period beginning July 1, 1994, or the effective date of this Part, whichever is later, and ending December 31, 1994, the total tax due thereon, the amount of tax paid thereon that has been withheld pursuant to the provision relating to collection at the source and the balance of the tax due. At the time of filing said final return, the taxpayer shall pay the balance of the tax due, or shall make demand for refund or credit in the case of overpayment.

B. After 1994—for years succeeding the year 1994, every taxpayer shall make and file final returns and pay the taxes due, all as provided in §13, III, B, first paragraph, of the Local Tax Enabling Act, 53 P.S. §6913, its supplements and amendments.

C. Quarterly returns—every taxpayer who is employed for a salary, wage or other compensation and who receives any earned income not subject to the provisions relating to collection at source, shall make and file with the Officer quarterly returns and shall pay quarter-annually the amount of the tax shown as due on such returns, all as provided in §13, III, B(2) of the Local Tax Enabling Act, 53 P.S. §6913, its supplements and amendments.

(Ord. 94-2, 3/10/1994, §5)

§24-206. Collection at Source.

1. Every employer having an office, factory, workshop, branch, warehouse or other place of business within the corporate limits of the Borough, shall deduct the tax imposed by this Part on the earned income due to his employee or employees and shall file quarterly returns and final returns and pay quarterly to the Officer, the amounts of taxes, deducted, all as set forth in §13, IV, of the Local Tax Enabling Act, 53 P.S. §6913, its supplements and amendments, as except that:

A. For the period from July 1, 1994, or the effective date of this Part, whichever is later, to December 31, 1994, such employer shall, on or before October 31, 1994, and January 31, 1995, file a return and pay to the Officer the tax deducted during the preceding 3-month periods ending September 30, 1994 and December 31, 1994, respectively.

B. On or before February 28, 1995, every employer shall file with the Officer:

(1) An annual return showing the amount of earned income tax paid, the total amount of tax deducted and the total amount of the tax paid to the Officer for the period beginning July 1, 1994, or the effective date of this Part, whichever is later, and ending December 31, 1994.

(2) A return withholding statement for each employee employed during or any part of the period beginning July 1, 1994 or the effective date of this Part, whichever is later, and ending December 31, 1994, setting forth the employee's name, address and Social Security number, the amount or earned

income paid to the employee during said period, the amount of tax deducted, the political subdivisions imposing the tax upon such employee, and the amount of tax paid to the office. Every employer shall furnish two copies of the individual return to the employee for whom it is filed.

2. Every employer who discontinues business prior to December 31, 1994, shall within 30 days after discontinuance of business file returns and withholding statements hereinabove required and pay the tax due.

3. No employer shall be required to register, deduct taxes, file returns or pay taxes in the cases of domestic service.

(*Ord. 94-2, 3/10/1994, §6*)

§24-207. Administration.

The Income Tax Officer shall be selected from time to time by resolution of, and shall receive compensation for his services and expenses as determined from time to time by the Borough Council. Such Officer shall have the powers and duties, and be subject to the penalties, provided in the Local Tax Enabling Act, 53 P.S. §6924.101 *et seq.* its supplements and amendments.

(*Ord. 94-2, 3/10/1994, §7*)

§24-208. Applicability.

The tax imposed in §24-204 of this Chapter shall not be levied on the net profits of any person, institution or organization as to whom it is beyond the power of the Borough Council to impose said tax under the Constitution of the United States of America or the Constitution and laws of the Commonwealth of Pennsylvania.

(*Ord. 94-2, 3/10/1994, §8*)

§24-209. Penalties and Enforcement.

1. In enforcing the collection of the tax hereby levied, the Officer shall have all the remedies prescribed by the Enabling Act, 53 P.S. §6924.101 *et seq.*, and shall be entitled to add to the amount of any delinquent tax or debt created by the failure to pay or collect at one source such taxes plus interest at a rate of 6 percent per annum plus ½ percent on the amount of unpaid tax for each month or fraction thereof.

2. Any person, partnership, or corporation who or which has violated or permitted the violation of the provisions of this Part, upon being found liable therefor in a civil enforcement proceeding commenced by the Borough, shall pay a judgment of not more than \$600 plus all court costs and reasonable attorney fees. No judgment shall commence or be imposed, levied or payable until the date of the determination of a violation by a magisterial district judge. If the defendant neither pays nor timely appeals the judgment, the Borough may enforce the judgment pursuant to the applicable rules of civil procedure. Each day that a violation continues or each Section of this Part which shall be found to have been violated shall constitute a separate violation. [*Ord. 2015-4*]

(*Ord. 94-2, 3/10/1994, §9; as amended by Ord. 2015-4, 9/8/2015*)

Part 3**Amusement Tax****§24-301. Short Title.**

This Part shall be known and cited as the “Amusement Tax Ordinance of the Borough of New Morgan.”

(*Ord. 95-2, 2/9/1995, §1*)

§24-302. Definitions.

Unless otherwise expressly stated, the following terms shall have, for the purpose of this Part, the meaning herein respectively indicated:

Admission—monetary charges of any character whatsoever, including donations, contributions and dues, or membership fees (periodical or otherwise) charged or paid, or in any manner received by the producer, as herein defined, from the general public, or a limited or selected number thereof, directly or indirectly, for the privilege of attending or engaging in any amusement, as herein defined. Admission shall not include any tax added to the charge. In the case of persons (except bona fide employees of the producer or officers of the Borough on official business) admitted free or at reduced rates at a time when, under the circumstances under which an established price is charged to other persons, the term admission shall mean the established price charged to other persons.

Amusement—all manner and form of entertainment including, among others, the following: theatrical performance, operatic performance, carnival, circus, show, concert, sports event, side show, amusement park and all forms of entertainment therein, dancing, bowling alley, billiard game, athletic contest, and any other form of diversion, sport, pastime, or recreation for which admission is charged or paid. Amusement shall not include any form of entertainment accompanying or incidental to the serving of food or drink or the sale of merchandise, where the charge for admission is wholly included in the price paid for refreshment or merchandise nor include any form of entertainment, the proceeds of which, after payment of reasonable expenses, inure exclusively to the benefit of any religious, educational or charitable institution, society or organization.

Person—any natural person, partnership, association, firm or corporation. Whenever used in any clause prescribing and imposing a penalty, or both, the term person, as applied to a co-partnership or association, shall mean the partners or members thereof and as applied to a corporation shall mean the officers thereof.

Producers—any person as herein defined, who shall conduct any amusement, as herein defined, in the Borough of New Morgan.

In this Part, the singular shall include the plural and the masculine shall include the feminine and neuter.

(*Ord. 95-2, 2/9/1995, §2*)

§24-303. Tax Rate.

A tax is hereby imposed, for general purposes, at the rate of 5 percent of the price of admission to each and every amusement within the Borough of New Morgan. The producer shall be responsible for collecting such tax. Where no fixed admission is charged, the tax shall be based upon the gross admissions collected and shall be paid by the producer.

(*Ord. 95-2, 2/9/1995, §3*)

§24-304. Permit.

1. On or after the effective date of this Part, any persons desiring to conduct, or to continue to conduct, any amusement within the Borough of New Morgan, shall file with the Borough Secretary an application for a permanent amusement permit, or a temporary amusement permit, as the case may be, and shall pay the fee required by this Section. In the case of any amusement permit that is to continue for longer than 10 days, a permanent amusement fee shall be required and the fee shall be in an amount as established, from time to time, by resolution of Borough Council. In the case of any amusement that is to continue for 10 days or less, a temporary permit shall be required and the fee shall be in an amount as established, from time to time, by resolution of Borough Council. [*Ord. 2015-4*]

2. The Borough Secretary shall procure, at the expense of the Borough of New Morgan, a sufficient number of permit forms, on each of which the following information shall be printed or inserted in ink or by typewriter:

- A. The name of the Borough.
- B. Whether a temporary or permanent amusement permit.
- C. The name of the person receiving the permit.
- D. The location of the amusement covered by the permit.
- E. The type of amusement.

F. The period for which the permit is issued. (Permanent amusement permit shall be valid within 1 year of the enactment of this Part, and shall be renewed annually upon application and payment of the fee by the person desiring to continue to conduct the amusement; temporary permits shall be valid until the last day the amusement is conducted).

- G. The number of the permit.
- H. The date when the permit is issued.
- I. The signature of the Secretary of the Borough of New Morgan.

3. Every permit shall be issued in duplicate. The original to which the seal of the Borough of New Morgan shall be affixed, shall be given to the person applying for the permit, and the duplicate shall be kept on file by the Borough Secretary of the Borough of New Morgan, who shall issue a new permit, for which a fee, in an amount as established, from time to time, by resolution of Borough Council, shall be charged. [*Ord. 2015-4*]

4. The amusement permit, for long as it shall remain effective, shall be displayed at the place for which it was issued.

(*Ord. 95-2, 2/9/1995, §4; as amended by Ord. 2015-4, 9/8/2015*)

§24-305. Amount of Tax Due.

1. Every producer to whom a permanent amusement permit shall have been issued shall on or before the tenth day of each month, transmit to the Borough Secretary of the Borough of New Morgan, under oath or affirmation, a report of the total admissions charged or collected, and the total amount of tax due from such producer upon such admissions under this Part for the preceding month, and at the same time shall pay over to the Borough Secretary of the Borough of New Morgan the entire amount of the tax due.

2. Every producer to whom a temporary amusement permit shall have been issued, shall, at the close of each day on which the amusement is conducted, pay over to the Borough Secretary of the Borough of New Morgan the amount of the tax due from such person under this Part upon admission for such day and, at the same time, shall submit to the Borough Secretary of the Borough of New Morgan, a report of the total admissions charged or collected on such day and the total amount of tax due on such admissions under this Part. On the day of expiration of such temporary permit, the producer to whom such permit shall have been issued, in addition, shall submit a report, under oath or affirmation of all admissions charged or collected during the period in which such temporary amusement permit was in effect and of all taxes due and paid thereon.

3. Provided, that in every case, the Borough Secretary of the Borough of New Morgan, shall furnish to the producer paying over to him any tax levied under this Part, a receipt for payment of such tax.

(Ord. 95-2, 2/9/1995, §5)

§24-306. Penalty.

To any tax levied under this Part not paid within 15 days of the due date, a penalty of 10 percent of the amount of tax due and unpaid shall be added thereto. Interest on delinquent tax shall be charged at the rate of 6 percent per annum beginning 30 days after the due date thereof.

(Ord. 95-2, 2/9/1995, §6)

§24-307. Confidential Information.

Any information gained by the Borough Secretary or other official or agent of the Borough of New Morgan as a result of any returns, investigations or verifications required or authorized by this Part shall be confidential, except for official purposes, and except in accordance with judicial order, or otherwise provided by law.

(Ord. 95-2, 2/9/1995, §7)

§24-308. Recovery of Taxes.

All taxes imposed by this Part together with all penalties, interest and costs, including reasonable attorneys fees, shall be recoverable by the Solicitor of the Borough of New Morgan as debts of like amount are recoverable by law.

(Ord. 95-2, 2/9/1995, §8)

§24-309. Use of Taxes.

All taxes, interest and penalties collected or recovered by the Borough Secretary of the Borough of New Morgan or any other officer or person for or in benefit of the Borough of New Morgan, shall be paid into the treasury of the Borough of New Morgan as general revenue to be used for general revenue purposes.

(*Ord. 95-2, 2/9/1995, §9*)

§24-310. Expenses.

All expenses incurred in the administration of this Part shall be paid by the Borough of New Morgan.

(*Ord. 95-2, 2/9/1995, §10*)

§24-311. Limitations.

This Part shall not apply to any person or property as to whom or which it is beyond the legal power of the Borough of New Morgan to impose the tax or duties herein provided for.

(*Ord. 95-2, 2/9/1995, §11*)

§24-312. Fine and Penalty.

Any person who shall be convicted before any magisterial district judge for violation for failing to carry out any of the provisions or requirements of this Part, or neglecting, failing to refusing to furnish complete and correct returns or to pay over any tax levied by this Part at the time required, or of knowingly making any incomplete, false or fraudulent return; or of doing or attempting to do anything whatsoever to avoid the payment of the whole or any part of the tax imposed under this Part, upon being found liable therefor in a civil enforcement proceeding commenced by the Borough, shall pay a judgment of not more than \$600 plus all court costs and reasonable attorney fees. No judgment shall commence or be imposed, levied or payable until the date of the determination of a violation by a magisterial district judge. If the defendant neither pays nor timely appeals the judgment, the Borough may enforce the judgment pursuant to the applicable rules of civil procedure. Each day that a violation continues or each Section of this Part which shall be found to have been violated shall constitute a separate violation.

(*Ord. 95-2, 2/9/1995, §12; as amended by Ord. 2015-4, 9/8/2015*)

Part 4**Local Services Tax****§24-401. Short Title.**

This Part shall be known as the “Local Services Tax” of the Borough of New Morgan, Berks County, Pennsylvania, hereinafter referred to as “Borough” or “the Borough.”

(*Ord. 2001-1*, 1/10/2001, §1; as amended by *Ord. 2008-6*, 12/9/2008, §I; and by *Ord. 2009-1*, 1/13/2009, §I.A)

§24-402. Incorporation of Statute.

This Part is enacted and adopted under and by virtue of the authority of the Act of General Assembly of the Commonwealth of Pennsylvania of June 21, 2007, No. 7, which further amended the Act of General Assembly of the Commonwealth of Pennsylvania of December 31, 1965, No. 511, known as the “Local Tax Enabling Act,” 53 P.S. §6924.101 *et seq.*

(*Ord. 2001-1*, 1/10/2001, §2; as amended by *Ord. 2008-6*, 12/9/2008, §I; and by *Ord. 2009-1*, 1/13/2009, §I.B)

§24-403. Definitions.

As used in this Part, the following terms shall have the means indicated, unless a different meaning clearly appears from the text:

Compensation—salaries, wages, commissions, tips, bonuses, fees, gross receipts, or other earned income.

Employer—any person, partnership, limited partnership, unincorporated association, institution, trust, corporation, governmental agency, or any other body engaged in business or situate in the Borough of New Morgan, employing one or more employees engaged in any occupation other than domestic servants.

Local Services Tax Receiver—the person or entity designated by the Borough Council for the collection of the tax levied by this Part. [*Ord. 2009-1*]

Occupation—any livelihood, job, trade, profession, business or enterprise of any kind, including services, domestic or other, for which monetary compensation is received or charged.

Tax—the local services tax in the amount of \$52 levied by this Part on each individual engaged in any occupation, as hereinbefore defined, within the corporate limits of the Borough of New Morgan. [*Ord. 2009-1*]

Taxpayer—any natural person liable for the tax levied by this Part.

(*Ord. 2001-1*, 1/10/2001, §3; as amended by *Ord. 2008-6*, 12/9/2008, §I; and by *Ord. 2009-1*, 1/13/2009, §I.C)

§24-404. Imposition of Tax.

1. A tax for local services, in the amount of \$52 is hereby imposed upon the privilege of engaging in an occupation within the Borough in the year 2009, after the

effective date of this Part, and each following calendar year. Each natural person who exercises such privilege for any length of time in any calendar year beginning with the year 2009, after the effective date of this Part, shall pay the tax in accordance with the provisions hereof.

2. *Exemptions.* The following persons shall be exempt from the tax:

A. Any person who served in any war or armed conflict in which the United States was engaged and is honorably discharged or was released under honorable circumstances from active service if, as a result of military service, the person is blind, paraplegic, or a double or quadruple amputee or has a service-connected disability declared by the United States Veterans' Administration or its successor to be a total 100 percent permanent disability.

B. Any person who serves as a member of a reserve component of the armed forces and is called to active duty at any time during the taxable year.

C. Any natural person whose income during the taxable year is any figure less than or equal to \$12,000. Any person claiming an exemption on this ground must annually file an exemption certificate with the Borough and with his or her employer. If a person who claimed an exemption for a given calendar year becomes subject to the tax, his employer shall withhold the tax for the remainder of the calendar year, including a lump sum payment equal to the amount of tax that was not collected. The exemption certificate shall be prescribed by the Pennsylvania Department of Community and Economic Development and will be made available to all taxpayers and employers. Employers shall ensure that the exemption certificates are readily available to employees at all times and shall furnish each new employee with a form certificate at the time of hire.

(*Ord. 2001-1, 1/10/2001, §4; as amended by Ord. 2008-6, 12/9/2008, §I; and by Ord. 2009-1, 1/13/2009, §I.D, .E*)

§24-405. Collection Through Employers.

1. Each employer within the Borough, as well as those employers situated outside the Borough but who engage in business within the Borough, is hereby charged with the duty of collecting from each of his employees engaged by him and performing for him within New Morgan Borough said tax of \$52 per year and making a return and payment to the Local Services Tax Receiver.

2. Each employee subject to the tax shall be assessed a pro rata share of the tax for each payroll period in which the employee is engaged in New Morgan Borough. The pro rata share of the tax assessed on an employee for a payroll period shall be determined by dividing the \$52 rate of the tax by the number of payroll periods established by the employer for a calendar year. Each employer is hereby authorized to deduct this tax from each employee who has not otherwise claimed an exemption from paying the tax, whether said employee is paid by salary, wages, or commission.

3. Each employer shall be required to remit the tax within 30 days after the end of each quarter of a calendar year. The employer will provide the employee with evidence of deduction on a form to be furnished to the employer by the local tax services receiver.

4. Any employer who discontinues business or ceases operation before December 31 of any year during which this tax is in effect, shall file and return hereinabove

required and pay to the Local Services Tax Receiver, within 15 days after discontinuing business or ceasing operations.

5. The failure of any employer to deduct the tax shall not relieve the employee from the duty to file a return and pay the tax. Any employer who fails to deduct the tax as required by this Section, or who fails to pay any such tax to the Local Services Tax Receiver, shall be liable for such tax in full, as though the tax had originally been levied against such employer.

6. As to employees who present official receipts evidencing prior payment of the tax imposed hereby either directly or by collection through employers, the employer shall not deduct the tax but shall maintain adequate records concerning such employees.

(*Ord. 2001-1*, 1/10/2001, §5; as amended by *Ord. 2008-6*, 12/9/2008, §I; and by *Ord. 2009-1*, 1/13/2009, §I.F)

§24-406. Direct Payment by Taxpayers.

All self-employed individuals who perform services of any type or kind or engage in any occupation or profession within the Borough shall be required to comply with this Part and pay the tax to the Local Services Tax Receiver by April 30 of each year, unless he or she has otherwise claimed an exemption from the tax.

(*Ord. 2001-1*, 1/10/2001, §6; as amended by *Ord. 2008-6*, 12/9/2008, §I; and by *Ord. 2009-1*, 1/13/2009, §I.G)

§24-407. Nonresident Taxpayers.

All employers and self-employed individuals residing or having their places of business outside of the Borough but who perform services of any type or kind or engage in any occupation or profession within the Borough do by virtue thereof agree to be bound by and subject themselves to the provisions, penalties and regulations promulgated under this Part with the same force and effect as though they were residents of the Borough. Further, any individual engaged in an occupation within the Borough and an employee of a nonresident employer may, for the purpose of this Part, be considered a self-employed person, and in the event that this tax is not paid, the Local Tax Services Receiver shall have the option of proceeding against either the employer or employee for the collection of this tax as hereinafter provided. Provided, however, no person shall be subject to the payment of the local services tax to more than one political subdivision during each payroll period.

(*Ord. 2001-1*, 1/10/2001, §7; as amended by *Ord. 2008-6*, 12/9/2008, §I; and by *Ord. 2009-1*, 1/13/2009, §I.H)

§24-408. Administration and Enforcement.

The Local Services Tax Receiver shall collect and receive the taxes, interests, fines and penalties imposed by this Part, and shall maintain records showing the amounts received and the dates such amounts were received. The Local Services Tax Receiver shall prescribe and issue all forms necessary for the administration of the tax and may adopt and enforce regulations relating to any matter pertaining to the administration of this Part. The Local Services Tax Receivers and agents designated by him may examine the records of any employer and/or supposed employer or of any taxpayer in

order to ascertain the tax due or verify the accuracy of any return. Every employer or supposed employer and every taxpayer or supposed taxpayer shall give the Local Services Tax Receiver and any agent designated by him all means, facilities and opportunity for the examinations hereby authorized.

(*Ord. 2001-1*, 1/10/2001, §8; as amended by *Ord. 2008-6*, 12/9/2008, §I; and by *Ord. 2009-1*, 1/13/2009, §I.I)

§24-409. Collection.

The Local Services Tax Receiver shall collect, by suit or otherwise, all taxes, interests, costs, fines and penalties due under this Part and unpaid. If for any reason, any tax is not paid when due, interest at the rate of 6 percent per year on the amount of unpaid taxes and an additional penalty of ½ percent of the amount of the unpaid tax, for each month or fraction of month during which the tax remains unpaid shall be added and collected. Whenever suit is brought for the recovery of unpaid tax, the taxpayer shall, in addition, be liable for the costs of collection as well as for interest and penalties. The Local Services Tax Receiver may accept payment under protest of the tax claimed by the Borough in any case where any person disputes the Borough's claim for the tax. If a court of competent jurisdiction thereafter decides that there has been overpayment to the Local Services Tax Receiver, the Local Services Tax Receiver shall refund the amount of the overpayment to the person who paid under protest together with interest at 6 percent per annum. Any action instituted for such judicial determination shall be instituted within 2 years of the last day of the period for which the tax is disputed or claim made. All refunds shall be made in conformity with the procedure prescribed by the Borough Council.

(*Ord. 2001-1*, 1/10/2001, §9; as amended by *Ord. 2008-6*, 12/9/2008, §I; and by *Ord. 2009-1*, 1/13/2009, §I.I)

§24-410. Penalties.

An employer or taxpayer who makes a false or untrue statement on any return required by this Part, who refuses inspection of his records in his custody and control setting forth his employees subject to this tax, who fails or refuses to file a return required by this Part, or who violates any other provisions of this Part, shall, upon being found liable therefor in a civil enforcement proceeding commenced by the Borough, pay a judgment of not more than \$600 plus all court costs and reasonable attorney fees. No judgment shall commence or be imposed, levied or payable until the date of the determination of a violation by a magisterial district judge. If the defendant neither pays nor timely appeals the judgment, the Borough may enforce the judgment pursuant to the applicable rules of civil procedure. Each day that a violation continues or each Section of this Part which shall be found to have been violated shall constitute a separate violation.

(*Ord. 2001-1*, 1/10/2001, §10; and by *Ord. 2009-1*, 1/13/2009, §I.I; as amended by *Ord. 2015-4*, 9/8/2015)