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PART 1

REALTY TRANSFER TAX

§101. Imposition of Tax.

Smithfield Township adopts the provisions of Article XI-D of the Tax Reform Code of 1971 and imposes a realty transfer tax as authorized under that Article subject to the rate limitations therein. The tax imposed under this Section shall be at the rate of 1%.

(Ord. 2007-6, 9/10/2007, §1)

§102. Administration.

The tax imposed under §101 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, Smithfield Township, pursuant to Section 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. 2007-6, 9/10/2007, §2)

§103. Interest.

Any tax imposed under §101 that is not paid by the date the 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 Section 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. 2007-6, 9/10/2007, §3)

§104. Repeal.

1. This Part repeals and replaces the ordinance appearing at Chapter 24, Part 1, of the Smithfield Township Code of Ordinances.

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2. The repealed ordinances or parts thereof enumerated in Subsection 1 remain effective for documents that became subject to tax prior to the effective date of this Part.

(Ord. 2007-6, 9/10/2007, §4)

§105. Effective Date.

The provisions of this Part shall become effective on and be applicable to any document made, executed, delivered, accepted or presented for recording on or after September 15, 2007.

(Ord. 2007-6, 9/10/2007, §5)

PART 2

PER CAPITA TAX

§201. Short Title.

This Part shall be known as the “Per Capita Tax Ordinance of Smithfield Township.”

(Ord. 1989-3, 5/15/1989, §1)

§202. Authority.

A per capita tax of \$5 per annum for general Township purposes is hereby levied and assessed upon each person who shall have been a resident or inhabitant of Smithfield Township on January 1, 1989, and each calendar year thereafter, which, for the purpose of this Part, shall be hereinafter designated as the “tax year” pursuant to the Local Tax Enabling Act, 53 P.S. §6901 et seq. Said tax shall be in addition to all other taxes levied and assessed by the Township pursuant to any other laws of the Commonwealth of Pennsylvania.

(Ord. 1989-3, 5/15/1989, §2; as amended by Ord. 1999-1, 6/14/1999)

§203. Collector.

Said tax shall be collected by the duly elected or appointed Tax Collector of Smithfield Township who is hereby designated as “Tax Collector,” in the same manner as other Township taxes are collected and as provided by the Local Tax Enabling Act of 1965 and its supplements and amendments.

(Ord. 1989-3, 5/15/1989, §3)

§204. Duplicate Constitutes Warrant for Collection.

The entry of a per capita tax and the tax duplicate shall constitute the warrant of the tax officer for the collection of the per capita tax hereby levied and assessed.

(Ord. 1989-3, 5/15/1989, §4)

§205. Notice to Taxpayers.

The tax officer shall give notice to the taxpayers of the amount of per capita tax due or to become due under this Part at the same time and in the same manner as provided by the Local Tax Enabling Act of 1965 and its supplements and amendments.

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(Ord. 1989-3, 5/15/1989, §5)

§206. Due Date, Penalties, Interest.

1. Said per capita tax shall be payable by the last day of August of the tax year.
2. All taxpayers subject to the taxes who shall fail to make payment of said tax on or before the first day of September of the tax year, shall be considered delinquent and shall be charged a penalty of 5% of the amount of said tax plus an interest charge of 1/2 of 1% per month for each and every month, or part thereof, in which the tax is delinquent.

(Ord. 1989-3, 5/15/1989, §6; as amended by Ord. 1999-1, 6/14/1999)

§207. Registration with Tax Officer.

Every resident or inhabitant of Smithfield Township of the age of 18 years or more, or who will attain the age of 18 years on or before January 1 of the tax year, shall register his or her name and address, together with other pertinent information that may be requested by the tax officer, at the office of the Tax Collector, on forms to be provided by the tax officer.

(Ord. 1989-3, 5/15/1989, §7)

§208. Authority of the Tax Officer.

The tax officer shall give notice to the taxpayers as above set forth, shall have the power to collect said per capita tax, shall have the power and authority to demand and receive said tax from the employer of any person owing any per capita tax, or whose spouse owes any per capita tax, shall remit said taxes to the Township by a separate statement as other taxes are remitted, shall add penalties and interest, and shall generally be subject to all the duties and possessed of all the rights and authorities conferred upon the Township Tax Collector by the Local Tax Enabling Act of 1965 and its supplements and amendments. It is hereby declared to the intent of Smithfield Township in enacting this Part to confer upon the Tax Collector in the collection of this per capita tax, all the powers, duties and obligations of the Township Tax Collector as provided for in the Local Tax Enabling Act of 1965 with its supplements and amendments.

(Ord. 1989-3, 5/15/1989, §8; as amended by Ord. 1999-1, 6/14/1999)

PART 3
EARNED INCOME TAX

§301. Definitions.

All terms defined in the Local Tax Enabling Act shall have the meanings set forth therein. The following terms shall have the meanings set forth herein:

COLLECTOR — the person or entity appointed as tax officer pursuant to the Local Tax Enabling Act to collect the tax.

EFFECTIVE DATE — January 1, 2012.

ENACTMENT — this Part.

GOVERNING BODY — the Supervisors of Smithfield Township.

LOCAL TAX ENABLING ACT — the Local Tax Enabling Act, as set forth in 53 P.S. § 6901 et seq. while such numbering and provisions remain in effect under Act 32 of 2008, and as set forth in 53 P.S. § 6924.101 et seq. when such numbering and provisions become effective under Act 32, and as amended in the future.

TAX — the tax imposed by this enactment.

TAXING AUTHORITY — Smithfield Township.

TAX RETURN — a form prescribed by the collector for reporting the amount of the tax or other amount owed or required to be withheld, remitted, or reported under this enactment or the Local Tax Enabling Act.

TAX YEAR — the period from January 1 to December 31.

TCC — the Tax Collection Committee established to govern and oversee the collection of earned income tax within the TCD under the Local Tax Enabling Act.

TCD — any tax collection district to which the taxing authority or any part of the taxing authority is assigned under the Local Tax Enabling Act.

(Ord. 2011-6, 11/14/2011, §1)

§302. Imposition of Tax.

1. Amount.

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- A. General Purpose Resident Tax. The taxing authority hereby imposes a tax for general revenue purposes at the rate of 0.50% on earned income and net profits of individual residents of the taxing authority.
 - B. General Purpose Municipal Nonresident Tax. The taxing authority also imposes a tax for general revenue purposes at the rate of 0.50% on earned income and net profits derived by an individual who is not a resident of the taxing authority from any work, business, profession, or activity of any kind engaged in within the boundaries of the taxing authority.
2. On-Going Tax. The tax shall continue at the above rates during the current tax year and each tax year thereafter, without annual reenactment, until this enactment is repealed or the rate is changed.
 3. Combined Tax Rate Applicable to Residents. Currently, the total rate applicable to residents of the taxing authority, including the tax imposed by the school district and municipality in which the individual resides, is 1.5%.
 4. Municipal Tax Rate Applicable to Nonresidents. Currently, the total rate applicable to nonresidents working within the taxing authority based on the municipal nonresident tax rate is 0.50%.
 5. Local Tax Enabling Act Applicable. The tax is imposed under authority of the Local Tax Enabling Act, and all provisions thereof that relate to a tax on earned income or net profits are incorporated into this enactment. Any future amendments to the Local Tax Enabling Act that are required to be applied to a tax on earned income or net profits will automatically become part of this enactment upon the effective date of such amendment, without the need for formal amendment of this enactment, to the maximum extent allowed by 1 Pa.C.S.A. §1937.
 6. Applicable Laws, Regulations, Policies, and Procedures. The tax shall be collected and administered in accordance with: (1) all applicable laws and regulations; and (2) policies and procedures adopted by the TCC or by the collector. This includes any regulations, policies, and procedures adopted in the future to the maximum extent allowed by 1 Pa.C.S.A. §1937.

(Ord. 2011-6, 11/14/2011, §2)

§303. No Exemption from Tax.

Although credits and deductions against the tax are permitted under certain circumstances as provided in applicable law and regulations, no individuals are exempt from the tax based on age, income, or other factors.

(Ord. 2011-6, 11/14/2011, §3)

§304. Individual Tax Returns and Payments.

Every individual receiving earned income or earning net profits in any tax year shall file tax returns and pay the tax in accordance with the Local Tax Enabling Act.

(Ord. 2011-6, 11/14/2011, §4)

§305. Employer Withholding, Remittance, and Tax Returns.

Every employer shall register, withhold, and remit the tax, and file tax returns in accordance with the Local Tax Enabling Act.

(Ord. 2011-6, 11/14/2011, §5)

§306. Tax Collector.

The tax will be collected from individuals and employers by the collector.

(Ord. 2011-6, 11/14/2011, §6)

§307. Interest, Penalties, Costs, and Fines.

Individuals and employers are subject to interest, penalties, costs, and fines in accordance with the Local Tax Enabling Act, including costs imposed by the collector in accordance with the Local Tax Enabling Act.

(Ord. 2011-6, 11/14/2011, §7)

§308. Purpose; Amendment and Restatement; Repeal.

The primary purpose of this enactment is to conform the earned income and net profits tax currently imposed to the Local Tax Enabling Act, as amended and restated by Act 32 of 2008, and to do so within the time frame required by Act 32. Any prior enactment imposing a tax on earned income or net profits of individuals is amended and restated in its entirety to read as stated in this enactment. Any other prior enactment or part of any prior enactment conflicting with the provisions of this enactment is rescinded insofar as the conflict exists. To the extent the same as any enactment in force immediately prior to adoption of this enactment, the provisions of this enactment are intended as a continuation of such prior enactment and not as a new enactment. If this enactment is declared invalid, any prior enactment levying a similar tax shall remain in full force and effect and shall not be affected by adoption of this enactment. If any part of this enactment is declared invalid, the similar part of any prior enactment levying a similar tax shall remain in effect and shall not be affected by adoption of this enactment. The provisions of this enactment shall not affect any act done or liability incurred, nor shall such

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provisions affect any suit or prosecution pending or to be initiated to enforce any right or penalty or to punish offense under the authority of any enactment in force prior to adoption of this enactment. Subject to the foregoing provisions of this Section, this enactment shall amend and restate, on the effective date, any enactment levying a tax on earned income or net profits in force immediately prior to the effective date.

(Ord. 2011-6, 11/14/2011, §9)

PART 4
LOCAL SERVICES TAX

§401. Title.

This Part shall be known as the "Local Services Tax Ordinance."

(Ord. 2007-7, 12/10/2007, §2)

§402. Definitions.

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

COLLECTOR — the person, public employee or private agency designated by the political subdivision to collect and administer the tax herein imposed.

DCED — the Department of Community and Economic Development of the Commonwealth of Pennsylvania.

EARNED INCOME — compensation as this term is defined in Section 13 [relating to earned income taxes] of the Local Tax Enabling Act, the Act of December 31, 1965, P.L. 1257 §13, as amended, 53 P.S. §6913, as amended.

EMPLOYER — an individual, partnership, association, limited liability corporation, limited liability partnership, 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.

HE, HIS or HIM — indicates the singular and plural number, as well as male, female and neuter genders

INDIVIDUAL — any person, male or female, engaged in any occupation, trade or profession within the corporate limits of the political subdivision.

NET PROFITS — the net income from the operation of a business, profession, or other activity, as this term is defined in Section 13 [relating to earned income taxes] of the Local Tax Enabling Act, the Act of December 31, 1965, P.L. 1251 §13, as amended (53 P.S. §6913, as amended).

OCCUPATION — any trade, profession, business or undertaking of any type, kind or character, including services, domestic or other, carried on or performed within the corporate limits of the political subdivision for which compensation is charged or received, whether by means of salary, wages, commission or fees for services rendered.

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POLITICAL SUBDIVISION — the area within the boundaries of Smithfield Township.

TAX — the local services tax at the rate imposed by this Part.

TAX YEAR — the period from January 1 until December 31 in any year; a calendar year.

(Ord. 2007-7, 12/10/2007, §3)

§403. Levy of Tax.

For specific revenue purposes, an annual tax is hereby levied and assessed, commencing January 1, 2008, upon the privilege of engaging in an occupation with a primary place of employment within the Township during the tax year. Each natural person who exercises such privilege for any length of time during any tax year shall pay the tax for that year in the amount of \$52, assessed on a pro rata basis, in accordance with the provisions of this Part. This tax may be used solely for the following purposes as the same may be allocated by the Supervisors of Smithfield Township from time to time: (1) emergency services, which shall include emergency medical services, police services and/or fire services; (2) road construction and/or maintenance; (3) reduction of property taxes; or (4) property tax relief through implementation of a homestead and farmstead exclusion in accordance with 53 Pa.C.S.A. Chapter 85, Subchapter F (relating to homestead property exclusion). Smithfield Township shall use no less than 25% of the funds derived from the tax for emergency services. This tax is in addition to all other taxes of any kind or nature heretofore levied by the political subdivision. The tax shall be no more than \$52 on each person for each calendar year, irrespective of the number of political subdivisions within which a person may be employed.

(Ord. 2007-7, 12/10/2007, §4)

§404. Exemption and Refunds.

1. Exemption. Any person whose total earned income and net profits from all sources within Smithfield Township is less than \$12,000 for any calendar year in which the tax is levied is exempt from the payment of the tax for that calendar year. In addition, the following persons are exempt from payment of the tax:
 - A. Any person who has served in any war or armed conflict in which the United States was engaged and is honorably discharged or 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 one-hundred-percent disability.

- B. Any person who serves as a member of the reserve component of the armed forces and is called to active duty at any time during the taxable year. For the purposes of this subsection, "reserve component of the armed forces" shall mean the United States Army Reserve, United States Navy Reserve, United States Marine Corps Reserve, United States Coast Guard Reserve, United States Air Force Reserve, the Pennsylvania Army National Guard or the Pennsylvania Air National Guard.

2. Procedure to Claim Exemption.

- A. A person seeking to claim an exemption from the local services tax may annually file an exemption certificate with the political subdivision and with the person's employer affirming that the person reasonably expects to receive earned income and net profits from all sources within the political subdivision of less than \$12,000 in the calendar year for which the exemption certificate is filed. In the event that Smithfield Township uses a tax collection officer, it shall provide a copy of the exemption certificate to that officer. The exemption certificate shall have attached to it a copy of all the employee's last pay stubs or W-2 forms from employment within the political subdivision for the year prior to the fiscal year for which the employee is requesting to be exempted from the tax. Upon receipt of the exemption certificate and until otherwise instructed by the political subdivision or except as required by Subsection B below, the employer shall not withhold the tax from the person during the calendar year or the remainder of the calendar year for which the exemption certificate applies. Employers shall ensure that the exemption certificate forms are readily available to employees at all times and shall furnish each new employee with a form at the time of hiring. The exemption certificate form shall be the uniform form provided by Smithfield Township.
- B. With respect to a person who claimed an exemption for a given calendar year from the tax, upon notification to an employer by the person or by Smithfield Township that the person has received earned income and net profits from all sources within the political subdivision equal to or in excess of \$12,000 in that calendar year or that the person is otherwise ineligible for the tax exemption for that calendar year, or upon an employer's payment to the person of earned income within the municipality in an amount equal to or in excess of \$12,000 in that calendar year, an employer shall withhold the local services tax from the person under Subsection C below.
- C. If a person who claimed an exemption for a given calendar year from the tax becomes subject to the tax for the calendar year under Subsection B, the employer shall withhold the tax for the remainder of that calendar year. The employer shall withhold from the person, for the first payroll period after receipt of the notification under Subsection B, a lump sum equal to the amount of tax that was not withheld from the person due to the exemption claimed by the person under this subsection, plus the per-payroll amount due for that first payroll period. The amount of tax withheld per payroll pe-

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riod for the remaining payroll periods in that calendar year shall be the same amount withheld for other employees. In the event that the employment of a person subject to withholding of the tax under this subsection is subsequently severed in this calendar year, the person shall be liable for any outstanding balance of tax due, and Smithfield Township may pursue collection under this Part.

- D. Except as provided in Subsection B above, is the intent of this subsection that employers shall not be responsible for investigating exemption certificates, monitoring tax exemption eligibility or exempting any employee from the local services tax.
3. Refunds. Smithfield Township, in consultation with the Collector and DCED, shall establish procedures for the processing of refund claims for any tax paid by any person who is eligible for exemption, which procedures shall be in accord with provisions of the general municipal law relating to refunds of overpayments and interest on overpayments. Refunds made within 75 days of a refund request or 75 days after the last day the employer is required to remit the tax for the last quarter of the calendar year, whichever is later, shall not be subject to interest. No refunds shall be made for amounts overpaid in a calendar year that do not exceed \$1. Smithfield Township or the Collector shall determine eligibility for exemption and provide refunds to exempt persons.

(Ord. 2007-7, 12/10/2007, §5)

§405. Duty of Employers to Collect.

1. Each employer within Smithfield Township, as well as those employers situated outside Smithfield Township but who engage in business within Smithfield Township, is hereby charged with the duty of collecting the tax from each of his employees engaged by him or performing for him within Smithfield Township and making a return and payment thereof to the Collector. Further, each employer is hereby authorized to deduct this tax for each employee in his or her employ, whether said employee is paid by salary, wage or commission and whether or not all such services are performed within Smithfield Township.
2. A person subject to the tax shall be assessed by the employer a pro rata share of the tax for each payroll period in which the person is engaging in an occupation. The pro rata share of the tax assessed on the person for a payroll period shall be determined by dividing the rate of the tax levied for the calendar year by the number of payroll periods established by the employer for the calendar year. For purposes of determining the pro rata share, an employer shall round down the amount of the tax collected each payroll period to the nearest one-hundredth of a dollar. Collection of the tax shall be made on a payroll period basis for each payroll period in which the person is engaging in an occupation, except as provided in Paragraph 4 of this Section. For purposes of this subsection, "combined rate" shall

mean the aggregate annual rate of the tax levied by the school district and the municipality.

3. No person shall be subject to the payment of the local services tax by more than one political subdivision during each payroll period.
4. In the case of concurrent employment, an employer shall refrain from withholding the tax if the employee provides a recent pay statement from a principal employer that includes the name of the employer, the length of the payroll period and the amount of the tax withheld and a statement from the employee that the pay statement is from the employee's principal employer and the employee will notify other employers of a change in principal place of employment within two weeks of its occurrence. The employee's statement shall be provided on the form approved by DCED.
5. The tax shall be no more than \$52 on each person for each calendar year, irrespective of the number of political subdivisions within which a person may be employed. Smithfield Township shall provide a taxpayer a receipt of payment upon request by the taxpayer.
6. No employer shall be held liable for failure to withhold the tax or for the payment of the withheld tax money to Smithfield Township if the failure to withhold taxes arises from incorrect information submitted by the employee as to the employee's place or places of employment, the employee's principal office or where the employee is principally employed. Further, an employer shall not be liable for payment of the local services tax in an amount exceeding the amount withheld by the employer if the employer complies with the provisions of Subsection 2 above and remits the amount so withheld in accordance with this Part.
7. Employers shall be required to remit the local services taxes 30 days after the end of each quarter of a calendar year.

(Ord. 2007-7, 12/10/2007, §6)

§406. Returns.

Each employer shall prepare and file a return showing a computation of the tax on forms to be supplied to the employer by the Collector. If an employer fails to file the return and pay the tax, whether or not the employer makes collection thereof from the salary, wages or commissions paid by him or her to an employee, except as provided hereafter in this Part, the employer shall be responsible for the payment of the tax in full as though the tax had been originally levied against the employer.

(Ord. 2007-7, 12/10/2007, §7)

§407. Dates for Determining Tax Liability and Payment.

In each tax year, each employer shall use his or her employment records to determine the number of employees from who such tax shall be deducted and paid over to the Collector on or before the 30th day following the end of each calendar quarter of each such tax year.

(Ord. 2007-7, 12/10/2007, §8)

§408. Self-Employed Individual.

Each self-employed individual who performs services of any type or kind or engages in any occupation or profession within a primary place of employment within Smithfield Township shall be required to comply with this Part and pay the pro rata portion of the tax due to the Collector on or before the 30th day following the end of each quarter.

(Ord. 2007-7, 12/10/2007, §9)

§409. Individuals Engaged in Multiple Occupations or Employed in More Than One Political Subdivision.

1. The situs of the tax shall be the place of employment on the first day the person becomes subject to the tax during each payroll period. In the event a person is engaged in more than one occupation, that is, concurrent employment, or an occupation which requires the person working in more than one political subdivision during a payroll period, the priority of claim to collect the local services tax shall be in the following order:
 - A. First, the political subdivision in which a person maintains his or her principal office or is principally employed.
 - B. Second, the political subdivision in which the person resides and works if the tax is levied by that political subdivision.
 - C. Third, the political subdivision in which a person is employed and which imposes the tax nearest in miles to the person's home.
2. In case of dispute, a tax receipt of the taxing authority for that calendar year declaring that the taxpayer has made prior payment constitutes prima facie certification of payment to all other political subdivisions.

(Ord. 2007-7, 12/10/2007, §10)

§410. Nonresidents Subject to Tax.

All employers and self-employed individuals residing or having their places of business outside Smithfield Township but who perform services of any type or kind or engage in any occupation or profession within Smithfield Township 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 Smithfield Township. Further, any individual engaged in an occupation within Smithfield Township and an employee of a nonresidential employer may, for the purpose of this Part, be considered a self-employed person, and in the event his or her tax is not paid, Smithfield Township shall have the option of proceeding against either the employer or employee for the collection of this tax as hereinafter provided.

(Ord. 2007-7, 12/10/2007, §11)

§411. Administration of Tax.

1. The Collector shall be appointed by resolution of Smithfield Township. It shall be the duty of the 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.
2. The Collector is hereby charged with the administration and enforcement of this Part and is hereby charged and empowered, subject to municipal approval, to prescribe, adopt and promulgate rules and regulations relating to any matter pertaining to the administration and enforcement of this Part, including provisions for the examination of payroll records of any employer subject to this Part, the examination and correction of any return made in compliance with this Part 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 Collector shall have the right to appeal to the Court of Common Pleas of Huntingdon County as in other cases provided.
3. The Collector 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 Collector the means, facilities and opportunity for such examination.

(Ord. 2007-7, 12/10/2007, §12)

§412. Suits for Collection.

1. In the event that any tax under this Part remains due or unpaid 30 days after the due dates set forth above, the Collector may sue for the recovery of any such tax due or unpaid under this Part, together with interest and penalty.

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2. If for any reason the tax is not paid when due, interest at the rate of 6% on the amount of such tax shall be calculated beginning with the due date of the tax and a penalty of 5% shall be added to the flat rate of such tax for nonpayment thereof. Where suit is brought for the recovery of this tax or other appropriate remedy undertaken, the individual liable therefor shall, in addition, be responsible and liable for the costs of collection.

(Ord. 2007-7, 12/10/2007, §13)

§413. Violations and Penalties.

Whoever makes any false or untrue statements on any return required by this Part, or whoever refuses inspection of the books, records or accounts in his or her custody and control setting forth the number of employees subject to this tax who are in his or her employment, or whoever fails or refuses to file any return required by this Part, shall be guilty of a violation and, upon conviction thereof, shall be sentenced to pay a fine of not more than \$600 and costs of prosecution, and, in default of payment of such fine and costs, to imprisonment for not more than 30 days. The action to enforce the penalty herein prescribed may be instituted against any person in charge of the business of any employer who shall have failed or who refuses to file a return required by this Part.

(Ord. 2007-7, 12/10/2007, §14)

§414. Interpretation.

1. Nothing contained in this Part shall be construed to empower Smithfield Township to levy and collect the tax hereby imposed on any occupation not within the taxing power of Smithfield Township under the Constitution of the United States and the laws of the Commonwealth of Pennsylvania.
2. If the tax hereby imposed under the provisions of this Part 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.

(Ord. 2007-7, 12/10/2007, §15)

§416. Repeal.

Except as set forth hereafter, all ordinances or parts of ordinances inconsistent herewith are hereby repealed. Nothing herein shall be construed to repeal the imposition and collection of an occupation privilege tax, plus applicable penalties and interest, for calen-

dar year 2005 and all prior calendar years, or of an emergency and municipal services tax, plus applicable penalties and interest, for calendar years 2006 and 2007, as the same exist prior to this amendment.

(Ord. 2007-7, 12/10/2007, §16)

§417. When Effective.

The tax imposed by this Part shall be effective on January 1, 2008, and all calendar years thereafter unless repealed or modified by Ordinance of Smithfield Township.

(Ord. 2007-7, 12/10/2007, §17)

PART 5

AMUSEMENT TAX

§501. Definitions.

The following words and phrases, when used in this Part, shall have the meaning ascribed to them in this Section, except when the context clearly indicates a different meaning.

ADMISSION — monetary charge of any character whatever, including donations, contributions and dues, or membership fees (periodical or otherwise) charged or paid for the privilege of attending or engaging in amusements as hereinafter defined. Provided, that in the case of person (except bona fide employees of the person conducting the amusement or Township officers on official business) admitted free or at reduced rates at a time when, and under the circumstances under which, an established price as charged to other persons.

AMUSEMENT — all manner and form of entertainment including, among others, the following: musical performances, concerts, theatrical performance, operatic performance, motion picture exhibition, carnival, circus, show, concert, lecture, sports event, swimming or bathing pool, vaudeville show, side show, amusement park and all forms of entertainment therein, dancing, golf course, bowling alley, billiard game, athletic contest and any other form of diversion, sport pastime or recreation for which admission is charged or paid.

BOARD — the Board of Supervisors, Smithfield Township.

PERMIT — the written evidence of authority granted by the Board to a person to collect the tax. Person shall mean every natural person, copartnership, association or corporation or quasi-municipal corporation. Whenever used in any clause prescribing and imposing a fine, penalty or both, the term person as applied to copartnerships or associations shall mean the partners or members thereof, and as applied to corporations, the officers thereof. The singular shall include the plural and the masculine shall include the feminine and the neuter.

SECRETARY — the Secretary of the Board of Supervisors, Smithfield Township.

TREASURER — the written evidence of authority granted by the Board to a person to collect the tax.

(Ord. 1996-3, 9/9/1996, §101)

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§502. Tax Rate.

A tax is hereby imposed, for general Township purposes, at the rate of one-half of one cent: 0.5 cents on every \$.10 or fraction thereof.

(Ord. 1996-3, 9/9/1996, §102)

§503. Permits.

1. After July 1, 1974, any person desiring to conduct, or to continue to conduct, any amusement within the Township shall file with the Supervisors of the Township an application for a permanent amusement permit or a temporary amusement permit, as the case may be, and shall pay the fee for such permit required by this Section. In the case of any amusement that is to continue for longer than 10 days, a permanent amusement permit shall be issued at a fee in an amount as established from time to time by resolution of the Board of Supervisors. In the case of any amusement that is to continue for 10 days or less, a temporary permit shall be issued at a fee as established from time to time by resolution of the Board of Supervisors. [Ord. 1999-1]
2. The Secretary of the Supervisors shall procure at the expense of the Township 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 Township.
 - B. Whether a temporary or a permanent permit.
 - C. The name and address 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 permits shall be good until December 31st of the year in which issued; temporary permits shall be good until the last day the amusement is conducted).
 - G. The number of the permit.
 - H. The date when the certificate is issued.
 - I. The signature of the Secretary of the Supervisors.
3. Every permit shall be issued in duplicate. The original, to which the Township Seal shall be affixed, shall be given to the person applying for the permit and the duplicate shall be kept on file by the Secretary of the Supervisors.

4. In case of the loss, defacement, or destruction of any permit, the person to whom the permit was issued shall apply to the Secretary of the Supervisors, who may issue a new permit, for which a fee in an amount as established from time to time by resolution of the Board of Supervisors shall be charged. [Ord. 1999-1]

(Ord. 1996-3, 9/9/1996, §103; as amended by Ord. 1999-1, 6/14/1999)

§504. Report of Admissions.

1. Every holder of a permanent permit shall, on or before the tenth day of every month, transmit to the Secretary of the Supervisors a report, under oath or affirmation, of the total admissions charged or collected and the total amount of tax due from person upon such admissions under this Part, and at the same time shall pay over to the Secretary of the Supervisors the entire amount of tax due.
2. Every holder of a temporary certificate shall, at the close of each day on which the amusement is held; pay over to the Secretary of the Supervisors the amount of tax due from such person under this Part upon admissions for such days and the same time shall submit to the Secretary of the Supervisors a report of the total admissions charged or collected on such day and the total amount of tax due on such admissions. On the day of expiration of such temporary permit, the person to whom such permit is issued shall, in addition, submit a report, under oath or affirmation, of all admissions charged or collected during the period in which such temporary permit was in effect and of all taxes due and paid.
3. Provided, that in every case, the Secretary of the Supervisors shall furnish to the person paying any tax levied under this Part a receipt for the payment of such tax.

(Ord. 1996-3, 9/9/1996, §104)

§505. Penalty.

If any tax levied in pursuance of this Part shall not be paid when due, a penalty of 10% of the amount of tax due and unpaid shall be added thereto.

(Ord. 1996-3, 9/9/1996, §105)

§506. Confidentiality.

Any information gained by the Secretary of the Supervisors or any other official or agent of the Supervisors 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 proper judicial order, or as otherwise provided by law. Any disclosure of

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any information, contrary to the provisions of this Section, shall constitute a violation of this Part.

(Ord. 1996-3, 9/9/1996, §106)

§507. Recoverable Debts.

All taxes imposed by this Part, together with all penalties, shall be recoverable by the Township Solicitor or as other debts of like amount are recovered.

(Ord. 1996-3, 9/9/1996, §107)

§508. Enforcement and Remedies.

1. Enforcement Notice.
 - A. If it appears to the Township that a violation of this Part has occurred, the Township shall initiate enforcement proceedings by sending an enforcement notice as provided in this Section.
 - B. The enforcement notice shall be sent to the violator and, if applicable, the owner of record of the parcel on which the violation has occurred, to any person who has filed a written request to receive enforcement notices regarding that parcel and to any other person requested in writing by the owner of record.
 - C. An enforcement notice shall state at least the following:
 - (1) The name of the violator and, if applicable, the owner of record and any other person against whom the Township intends to take action.
 - (2) The location of the violation and, if applicable, the property in violation.
 - (3) The specific violation with a description of the requirements which have not been met, citing in each instance the applicable provisions of this Part.
 - (4) The date before which the steps for compliance must be commenced and that date before which the steps must be completed.
 - (5) That the recipient of the notice has the right to appeal to the Board of Supervisors within a period of 10 days.

- (6) That failure to comply with the notice within the time specified, unless extended by appeal to the Board of Supervisors, constitutes a violation, with possible sanctions clearly described.

2. Enforcement Remedies.

- A. Any person, partnership or corporation who or which has violated or permitted the violation of the provisions of this Part shall, upon being found liable therefore in a civil enforcement proceeding commenced by the Township, pay a judgment of not more than \$600 plus all court costs, including reasonable attorney fees incurred by the Township as a result thereof. No judgment shall commence or be imposed, levied or payable until the date of the determination of a violation by the district justice. If the defendant neither pays nor timely appeals the judgment, the Township 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.
- B. Nothing contained in this Section shall be construed or interpreted to grant to any person or entity other than the Township the right to commence any action for enforcement pursuant to this Section.
- C. District justices shall have initial jurisdiction over proceedings brought under this Section.

(Ord. 1996-3, 9/9/1996, §108; as amended by Ord. 1999-1, 6/14/1999)

§509. Audits.

Persons holding permits shall keep such books, accounts and records, in sufficient form to enable the Board of Auditors of Smithfield Township, to audit, adjust and settle the accounts as they in like manner so examine the accounts of Smithfield Township.

(Ord. 1996-3, 9/9/1996, §109)

§510. Exemptions.

For the purposes of this Part, “amusement” shall not include any form of entertainment, the proceeds of which, after payment of reasonable expenses, inure exclusively to the benefit of religious, educational or charitable institutions, societies or organizations (veterans organizations) or police or firemen’s pension organizations.

(Ord. 1996-3, 9/9/1996, §111)

PART 6
UTILITY TAXES

§601. Short Title.

This Part shall be known as the “Smithfield Township Utility Tax Ordinance.”

(Ord. 2003-3, 6/9/2003, §1)

§602. Tax Rate.

A tax is hereby imposed on all property owners whose property is located within that portion of Smithfield Township that has street lighting provided by Smithfield Township. The tax is imposed for general Township purposes at the rate of \$0.34 per front foot of lot frontage and \$0.17 per side foot of lot frontage. The tax shall be due annually and shall be billed by Smithfield Township to the property owner whose property abuts public streets that are in the area served by streetlights in Smithfield Township. The tax shall be paid within 60 days of billing.

(Ord. 2003-3, 6/9/2003, §2; as amended by Ord. 2011-3, 2/14/2011)

§603. Penalties for Late Payment.

If any tax billed by Smithfield Township pursuant to this Part shall not be paid within 60 days of the date of the bill, a penalty of \$50 shall be added thereto.

(Ord. 2003-3, 6/9/2003, §3)

§604. Enforcement and Remedies.

If any tax due, pursuant to this Part, is not paid within 120 days of the date of the bill by Smithfield Township to the property owner, the property owner shall, upon being found liable for the taxes and being found not to have paid the taxes within 120 days of the date of the bill for the taxes, be fined the amount of \$250 plus all court costs incurred by the Township in enforcing this Part against the property owner for the taxes which have not been paid. If the defendant neither pays the amount of the judgment against the defendant nor timely appeals the judgment, the Township may enforce the judgment pursuant to the applicable Rules of Civil Procedure.

(Ord. 2003-3, 6/9/2003, §4)