

CODIFIED ORDINANCES OF JEANNETTE

PART THREE - BUSINESS REGULATION AND TAXATION CODE

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TITLE ONE - Business Regulation

- Art. 305. Peddlers and Solicitors.
- Art. 309. Transient Retail Merchants.
- Art. 313. Utility Poles.
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TITLE ONE - Business Regulation

- Art. 305. Peddlers and Solicitors.
- Art. 309. Transient Retail Merchants.
- Art. 313. Utility Poles.
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ARTICLE 305

Peddlers and Solicitors

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|--------|-----------------------------------|--------|----------------------------|
| 305.01 | Definitions.                      | 305.06 | Fixed location prohibited. |
| 305.02 | License required.                 | 305.07 | Police supervision.        |
| 305.03 | Hours.                            | 305.08 | License suspension.        |
| 305.04 | License fee; exemption.           | 305.99 | Penalty.                   |
| 305.05 | Display of license; restrictions. |        |                            |

CROSS REFERENCES

- License tax on peddlers, etc. - see 3rd Class §2601 (53 P. S. §37601)
- License fee exemption for farmers - see 3rd Class §2610 (53 P. S. §37610)
- Certain persons taking orders by sample exempted - see 3rd Class §2612 (53 P. S. §37612)

305.01 DEFINITIONS.

As used in this article:

- (a) "Peddling" means and includes selling, offering for sale, canvassing, soliciting or taking of orders, either by sample or otherwise, for any goods, wares or merchandise, upon any of the streets, sidewalks, alleys, roads or from house to house, within the City. However, "peddling" shall not apply to farmers selling their own produce, or to any manufacturer or producer in the sale of bread and bakery products, meat and meat products, or milk and milk products.

(b) "Peddler" means and includes any natural person, association, partnership, firm or corporation engaging in or desiring to engage in peddling within the City.

The singular shall include the plural and the masculine shall include the feminine and the neuter. (Ord. 66-4. Passed 2-9-66.)

#### 305.02 LICENSE REQUIRED.

Before any natural person, association, partnership, firm or corporation engages in peddling within the City, he shall first make application to the City Clerk for a license. If such person is also required to obtain a license from any County officer, he shall, when making such application, exhibit a valid County license. Upon such application, such person shall give his name; address; a recent photograph of himself; his previous criminal record, if any; the name of the person for whom he works, if any; the type of goods, wares and merchandise he wishes to peddle; the length of time for which he wishes to be licensed; the type of vehicle he uses, if any; and the number of helpers he has working with him.

When a person makes application for a license for himself and one or more helpers, all applicable personal information specified above shall be given for each helper, and an individual license shall be required for each helper, and every such person shall carry such license on his person at all times while engaged in peddling in the City. (Ord. 66-4. Passed 2-9-66.)

#### 305.03 HOURS.

No person licensed as a peddler under this article shall engage in peddling within the City at any time on Saturdays or Sundays or upon any day of the week before 9:00 a.m. or after 5:00 p.m. (Ord. 66-4. Passed 2-9-66.)

#### 305.04 LICENSE FEE; EXEMPTION.

No peddler's license shall be issued under this article until the proper fee, as follows, shall be paid to the City Clerk, which fee shall be for the use of the City:

Three dollars (\$3.00) for one day for each person to be engaged in peddling;

Six dollars (\$6.00) for one week for each person to be engaged in peddling;

Nine dollars (\$9.00) for one month for each person to be engaged in peddling.

However, where any charitable organization, church or other person who will be selling goods, wares and merchandise donated by the owner thereof and the proceeds are to be applied to any charitable or philanthropical purpose, then the fee for the license shall be waived. (Ord. 66-4. Passed 2-9-66.)

#### 305.05 DISPLAY OF LICENSE; RESTRICTIONS.

Upon making application and paying the proper fee a license shall be issued to every peddler. Such license shall contain the information required to be given upon the application. Every peddler shall at all times when engaged in peddling in the City carry such license upon his person, and shall exhibit such license, upon request, to all police officers, City officials and citizens. No peddler shall engage in selling any product not mentioned upon such license. No license issued under this article shall be transferable from one person to another. (Ord. 66-4. Passed 2-9-66.)

305.06 FIXED LOCATION PROHIBITED.

No person licensed as a peddler under this article shall occupy any fixed location upon any of the roads, streets, alleys or sidewalks of the City for the purpose of peddling, with or without any stand or counter. (Ord. 66-4. Passed 2-9-66.)

305.07 POLICE SUPERVISION.

The City Clerk shall keep a record of all peddlers' licenses issued under this article and the City police shall make themselves familiar with all licenses issued, and the City police shall supervise the activities of all holders of such licenses. (Ord. 66-4. Passed 2-9-66.)

305.08 LICENSE SUSPENSION.

The Mayor is hereby authorized to suspend any peddler's license issued under this article when he deems such suspension to be beneficial to the public health, safety or morals, or for violation of any of the provisions of this article, or for giving false information upon any application for a license hereunder. (Ord. 66-4. Passed 2-9-66.)

305.99 PENALTY.

Any natural person, association, partnership, firm or corporation violating any provision of this article shall be fined not less than ten dollars (\$10.00) nor more than fifty dollars (\$50.00) for each offense or violation. (Ord. 66-4. Passed 2-9-66.)

ARTICLE 309  
Transient Retail Merchants

- 309.01 License required; exemption.                      309.99 Penalty.  
309.02 License fee.

CROSS REFERENCE

Power to regulate - see 3rd Class §2620 et seq. (53 P. S. §37620 et seq.)

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**309.01 LICENSE REQUIRED; EXEMPTION.**

Hereafter, every person, whether principal, agent or corporation, entering into, beginning or desiring to begin a transient retail business within the City for the sale of any goods, wares or merchandise whatsoever and who hires, leases, occupies or uses any room, apartment, store, shop, building, railway car or other place or structure for the exhibition and sale of such goods, wares and merchandise shall take out a license from the City Clerk for the same, before entering into such business. However, nothing herein contained shall apply to farmers selling their own produce or to any sale of goods, wares or merchandise donated by the owners thereof, the proceeds of which are to be applied to any charitable or philanthropic purpose. (Ord. 273. Passed 4-7-30.)

**309.02 LICENSE FEE.**

The transient retail merchant license fee is two hundred dollars (\$200.00) per month or fractional part thereof, payable in advance to the City Treasurer, and the license must be renewed monthly during the continuance of such sale. (Ord. 273. Passed 4-7-30.)

**309.99 PENALTY.**

Whoever violates any provision of this article shall be fined not less than one hundred dollars (\$100.00) nor more than two hundred dollars (\$200.00). (Ord. 273. Passed 4-7-30.)

ARTICLE 313  
Utility Poles

313.01 License fee. 313.99 Penalty.  
313.02 Report of unpaid fees.

CROSS REFERENCE

License tax - see 3rd Class §2601 (53 P. S. §37601)

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313.01 LICENSE FEE.

Any person, firm or corporation using any public street, lane or alley for the purpose of placing or having in place any utility pole for any purpose whatever shall pay a license fee of fifty cents (50¢) per year for each and every pole so placed. The license fee shall be paid on or before July 1 of each year. (Boro. Ord. 53. Passed 4-5-1897.)

313.02 REPORT OF UNPAID FEES.

In case of neglect or refusal of any person, firm or corporation to pay the utility pole license fee, the City Clerk shall, within fourteen days after July 1 of each year, certify the unpaid license fee to the City Solicitor, who shall proceed to collect the same by due process of law without delay. Within three months the Solicitor shall report to Council of his collections of such unpaid license fees and the names of the persons, firms or corporations still delinquent and the amount unpaid. (Boro. Ord. 53. Passed 4-5-1897.)

313.99 PENALTY.

Any person, firm or corporation failing to comply with the provisions of this article shall be fined not more than fifty dollars (\$50.00).  
(Boro. Ord. 53. Passed 4-5-1897.)

ARTICLE 317  
Circuses and Carnivals

317.01 Fees.

317.99 Penalty.

CROSS REFERENCES

Power to regulate - see 3rd Class §2403(31) (53 P.S. §37403(31))

License taxes - see 3rd Class §2601 (53 P.S. §37601)

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317.01 FEES.

For every circus or carnival exhibiting within the limits of the City the owner or manager thereof shall first pay to the City Treasurer for the use of the City twenty dollars (\$20.00) for each day of such exhibition when the general admission price is twenty-five cents (25¢) or less; and forty dollars (\$40.00) per day when the general admission price is more than twenty-five cents (25¢). (Boro Ord. 90. Passed 1-7-07.)

317.99 PENALTY.

Every owner, manager, agent or other person connected with any circus or carnival for which the foregoing license fees have not been previously paid, as required by the provisions of Section 317.01 shall be fined not less than the license fee, nor more than one hundred dollars (\$100.00). (Boro. Ord. 90. Passed 1-7-07.)

TITLE THREE - Taxation

- Art. 331. General Provisions.
- Art. 335. Residence Tax.
- Art. 339. Assessments.
- Art. 343. Earned Income Tax.
- Art. 347. Occupation Privilege Tax.
- Art. 349. Real Estate Transfer Tax.
- Art. 353. Business Privilege Tax.

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ARTICLE 331  
General Provisions

331.01 Installment payments; penalty for  
late payment.

CROSS REFERENCE

Installment payment of taxes - see 72 P. S. §5511.11

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331.01 INSTALLMENT PAYMENTS; PENALTY FOR LATE PAYMENT.

The Treasurer is hereby authorized and directed to receive at face all taxes due the City in two equal installments, the first of which must be paid on or before April 15 each year, and the second installment on or before June 15 each year. If a taxpayer evidences his intention to pay taxes on the installment plan by paying one-half on or before April 15 and fails to pay the second installment on or before June 15, then the penalties specified by the Act of July 25, 1932 (P.L. 10), shall be added to the amount payable by such taxpayer. (Ord. 17. Passed 3-15-38.)

(EDITOR'S NOTE: The Act of July 25, 1932, referred to above has been superseded by the Act of May 25, 1945 (P.L. 1050), "The Local Tax Collection Law.")



ARTICLE 335  
Residence Tax

EDITOR'S NOTE: The ordinance establishing the Residence Tax is not codified herein since it is reenacted annually. The present rate is four dollars (\$4.00) a year for each resident over the age of eighteen years subject to the exemption provided below.

335.01 Exemption.

CROSS REFERENCE

Power to levy - see 3rd Class §2531 (53 P.S. §37531)

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335.01 EXEMPTION.

All residents of the City over the age of sixty-five years are hereby exempted from the Residence Tax; the exemption shall be effective in the calendar year in which the resident attains the age of sixty-five years, and thereafter, and upon application to the City Treasurer. (Ord. 70-3. Passed 2-11-70.)

ARTICLE 339  
Assessments

339.01 Acceptance of County assessments.

CROSS REFERENCES

Assessments and revisions - see 3rd Class §2501 et seq. (53 P.S. §37501 et seq.)

Acceptance of third class county assessments - see 72 P.S. §5350(j)

Local tax collection law - see 72 P.S. §5511 et seq.

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339.01 ACCEPTANCE OF COUNTY ASSESSMENTS.

The City hereby accepts the provisions of the Act of June 26, 1931 (P.L. 1379), as amended by the Act of November 24, 1967 (P.L. 520), (72 P.S. §5350(j)), which Act provides for the acceptance by cities of the third class of assessments of real property made by counties of the third class for real property taxes.  
(Ord. 14. Passed 2-21-38.)

ARTICLE 343  
Earned Income Tax

EDITOR'S NOTE: Ordinance 74-20, passed December 18, 1974, was inadvertently drafted to amend Ordinance 178, passed March 19, 1948, rather than Ordinance 66-21, passed November 16, 1966, as amended, which is the earned income tax ordinance currently in effect. Ordinance 74-20 is presently being revised to amend this article and will be codified herein at a later date.

343.01	Definitions.	343.11	Collection of delinquent taxes from employers, etc.
343.02	Imposition of tax.	343.12	Collection of delinquent taxes from the Commonwealth.
343.03	Designation of Income Tax Officer.	343.13	Applicability.
343.04	Declaration and payment of tax.	343.14	Conformance with Act 511.
343.05	Collection at source.	343.15	Effective date.
343.06	Powers and duties of Officer; bond.	343.99	Penalty.
343.07	Compensation of Officer.		
343.08	Suit for collection.		
343.09	Interest and penalties.		
343.10	Distress and sale of goods and chattels of taxpayer.		

CROSS REFERENCES

Power to tax - see Act 511 of 12-31-65 (53 P.S. §6901-6924)

Limit of tax - see Act 511 §8 (3) (53 P.S. §6908(3))

Register for taxes - see Act 511 §9 (53 P.S. §6909)

Collection of taxes - see Act 511 §10 (53 P.S. §6910)

Audits - see Act 511 §11 (53 P.S. §6911)

Collection of delinquent taxes - see Act 511 §19 et seq. (53 P.S. §6919 et seq.)

**343.01 DEFINITIONS.**

The following terms shall have, for the purpose of this article, the meanings herein set forth:

- (a) "Association" means a partnership, limited partnership or any other unincorporated group of two or more persons.
- (b) "Business" means an enterprise, activity, profession or any other undertaking of an unincorporated nature conducted for profit or ordinarily conducted for profit whether by a person, partnership, association or any other entity.
- (c) "Corporation" means a corporation or joint stock association organized under the laws of the United States, the Commonwealth of Pennsylvania, or any other state, territory, foreign country or dependency.
- (d) "Current year" means the calendar year for which the tax is levied.
- (e) "Domicile" means the place where one lives and has his permanent home and to which he has the intention of returning whenever he is absent. Actual residence is not necessarily domicile, for domicile is the fixed place of abode which, in the intention of the taxpayer, is permanent rather than transitory. Domicile is the place in which a man has voluntarily fixed the habitation of himself and his

family, not for a mere special or limited purpose, but with the present intention of making a permanent home, until some event occurs to induce him to adopt some other permanent home. In the case of businesses or associations, the domicile is that place considered as the center of business affairs and the place where its functions are discharged.

- (f) "Earned income" means salaries, wages, commissions, bonuses, incentive payments, fees, tips and other compensation received by a person or his personal representative for services rendered, whether directly or through an agent, and whether in cash or in property; not including, however, wages or compensation paid to persons on active military service, periodic payments for sickness and disability other than regular wages received during a period of sickness, disability or retirement or payments arising under workmen's compensation acts, occupational disease acts and similar legislation or payments commonly recognized as old age benefits, retirement pay or pensions paid to persons retired from service after reaching a specific age or after a stated period of employment or payments commonly known as public assistance, or unemployment compensation payments made by any governmental agency or payments to reimburse expenses or payments made by employers or labor unions for wage and salary supplemental programs, including, but not limited to, programs covering hospitalization, sickness, disability or death, supplemental unemployment benefits, strike benefits, social security and retirement.
- (g) "Income Tax Officer" or "Officer" means the person, public employee or private agency designated by the governing body to collect and administer the tax on earned income and net profits.
- (h) "Employer" means a person, partnership, association, corporation, institution, governmental body or unit or agency, or any other entity employing one or more persons for a salary, wage, commission or other compensation.
- (i) "Net profits" means the net income from the operation of a business, profession or other activity, except corporations, after provision for all costs and expenses incurred in the conduct thereof, determined either on a cash or accrual basis in accordance with the accounting system used in such business, profession or other activity, but without deduction of taxes based on income.
- (j) "Nonresident" means a person, partnership, association or other entity domiciled outside the taxing district.
- (k) "Person" or "individual" means a natural person.
- (l) "Preceding year" means the calendar year before the current year.
- (m) "Resident" means a person, partnership, association or other entity domiciled in the taxing district.
- (n) "Succeeding year" means the calendar year following the current year.
- (o) "Taxpayer" means a person, partnership, association or any other entity, required hereunder to file a return of earned income or net profits, or to pay a tax thereon. (Ord. 66-21. Passed 11-16-66.)

### 343.02 IMPOSITION OF TAX.

The following taxes are hereby imposed for general City purposes:

- (a) One-half of one percent on all salaries, wages, commissions and other compensation and earned income earned during the year of 1967, beginning January 1, 1967, and ending December 31, 1967, by residents.
- (b) One-half of one percent on all salaries, wages, commissions and other compensation and earned income earned during the year of 1967, beginning January 1, 1967, and ending December 31, 1967, by nonresidents for work done or services rendered in the City.
- (c) One-half of one percent on all the net profits earned during the year of 1967, beginning January 1, 1967, and ending December 31, 1967, of businesses, professions and other activities conducted by residents.
- (d) One-half of one percent on all the net profits earned during the year of 1967, beginning January 1, 1967, and ending December 31, 1967, of businesses, professions and other activities conducted in the City by nonresidents.

The taxes levied under subsections (a) and (b) of this section shall relate to and be imposed upon earned income and compensation paid by an employer or on his behalf to any person who is employed by or renders services to him. The taxes levied under subsections (c) and (d) of this section shall relate to and be imposed upon the net profits of any business, profession or enterprise carried on by any person or owner or proprietor, either individually or in association with some other person or persons.

Such taxes shall be levied with respect to the earned income and net profits earned during the current calendar year or for the taxpayer fiscal year beginning in the current year, for which the tax is levied, and the tax shall continue in force on a calendar year or taxpayer fiscal year basis, without annual re-enactment, unless the rate is subsequently changed. (Ord. 66-21. Passed 11-16-66.)

### 343.03 DESIGNATION OF INCOME TAX OFFICER.

The Southwest Regional Tax Bureau is hereby designated as Income Tax Officer and receiver of the taxes imposed by this article. It shall collect all such taxes, shall furnish a receipt for their payment and shall keep a record showing the amount received by it from each taxpayer under this article and the date of each receipt. The Southwest Regional Tax Bureau is empowered to prescribe rules and regulations relating to any matter or thing pertaining to the administration and enforcement of the provisions of this article, subject to the approval of the City Solicitor. Such rules and regulations shall be inscribed by the Southwest Regional Tax Bureau in a book kept for that purpose, a copy being forwarded to the City Clerk, and open to the inspection of the public.

(Ord. 77-1. Passed 1-7-77.)

### 343.04 DECLARATION AND PAYMENT OF TAX.

#### (a) Net Profits.

- (1) Every taxpayer making net profits shall pay to the Income Tax Officer an annual payment of tax due on or before April 15, of the succeeding year for the period beginning January 1, and ending December 31, of the current year.
- (2) However, the taxpayer shall have the right on or before April 15, of the current year, to 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 January 1, and ending December 31, of the current year, and pay to the Officer in four equal quarterly installments the tax due thereon as follows: the first installment at the time of filing the declaration, and the other installments on or before June 15, of the current year, September 15, of the current year, and January 15, of the succeeding year, respectively.

- (3) Any taxpayer who first anticipates any net profit after April 15, of the current year, shall also have the right to make and file the declaration hereinabove required on or before June 15, of the current year, September 15, of the current year, or December 31, of the current year, whichever of these dates next follows the date on which the taxpayer first anticipates such net profit, and pay to the Officer in equal installments the tax due thereon on or before the quarterly payment dates which remain after the filing of the declaration.
- (4) Where the taxpayer files a declaration of estimated net profits and quarterly payments of tax due on such profits, every taxpayer shall, on or before April 15, of the succeeding year, make and file with the Officer on a form prescribed or approved by the Officer a final return showing the amount of net profits earned during the period beginning January 1, of the current year, and ending December 31, of the current year, the total amount of 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.  
Any taxpayer may, in lieu of paying the fourth quarterly installment of his estimated tax, elect to make and file with the Officer on or before January 31, of the succeeding year, the final return as hereinabove required.
- (5) The Officer is authorized to provide by regulation for the making and filing of adjusted declarations of estimated net profits, and for the payments of the estimated tax in cases where a taxpayer who has filed the declaration hereinabove required anticipates additional net profits not previously declared or finds that he has overestimated his anticipated net profits.
- (6) Every taxpayer who discontinues business prior to December 31, of the current year, shall within thirty days after the discontinuance of business, file his final return as hereinabove required and pay the tax due.

(b) Earned Income.

- (1) Annual earned income tax return. Every taxpayer shall, on or before April 15 of the succeeding year, make and file with the Officer on a form prescribed or approved by the Officer a final return showing the amount of earned income received during the period beginning January 1, of the current year, and ending December 31, of the current year, the total amount of tax due thereon, the amount of tax paid thereon, the amount of tax thereon that has been withheld pursuant to the provisions relating to the collection at source and the balance of tax due. At the time of filing the final return, the taxpayer shall pay the balance of the tax due or shall demand for refund or credit in the case of overpayment.

- (2) Earned income not subject to withholding. Every taxpayer who is employed for a salary, wage, commission, or other compensation and who received any earned income not subject to the provisions relating to collection at source, shall:
- A. Make and file with the Officer on a form prescribed or approved by the Officer, an annual return setting forth the aggregate amount of earned income not subject to withholding from him during the period beginning January 1, and ending December 31, of the current year, and such other information as the Officer may require, and pay to the Officer the amount of tax shown as due thereon on or before April 15, of the succeeding year, or may
  - B. Make and file with the Officer on a form prescribed or approved by the Officer, a quarterly return on or before April 30, of the current year, July 31 of the current year, October 31 of the current year and January 31, of the succeeding year, setting forth the aggregate amount of earned income not subject to withholding by him during the three-month periods ending March 31, of the current year, June 30, of the current year, September 30, of the current year, and December 31, of the current year, respectively, and subject to the tax, together with such other information as the Officer may require. Every taxpayer making such return shall, at the time of filing thereof, pay to the Officer the amount of tax shown as due thereon. (Ord. 66-21. Passed 11-16-66.)

#### 343.05 COLLECTION AT SOURCE.

(a) Every employer having an office, factory, workshop, branch, warehouse or other place of business within the taxing jurisdiction imposing a tax on earned income or net profits within the taxing district who employs one or more persons, other than domestic servants, for a salary, wage, commission or other compensation, who has not previously registered, shall, within fifteen days after becoming an employer, register with the Income Tax Officer his name and address and such other information as the Officer may require.

(b) Every employer having an office, factory, workshop, branch, warehouse or other place of business within the taxing jurisdiction imposing a tax on earned income or net profits within the taxing district who employs one or more persons, other than domestic servants, for a salary, wage, commission or other compensation, shall deduct at the time of payment thereof, the tax imposed by this article on the earned income due to his employ or employees, and shall, on or before April 30 of the current year, July 31 of the current year, October 31 of the current year, and January 31 of the succeeding year, file a return and pay to the Officer the amount of taxes deducted during the preceding three-month periods ending March 31 of the current year, June 30 of the current year, September 30 of the current year, and December 31 of the current year, respectively. Such return unless otherwise agreed upon between the officer and employer shall show the name and social security number of each such employee, the earned income of such employee during such preceding three-month period, the tax deducted therefrom, the political subdivisions imposing the tax upon such employee, the total earned income of all such employees during such preceding three-month period, and the total tax deducted therefrom and paid with the return.

Any employer who, for two of the preceding four quarterly periods has failed to deduct the proper tax, or any part thereof, or has failed to pay over the proper amount of tax to the taxing authority, may be required by the Officer to file his return and pay the tax monthly. In such cases, payments of tax shall be made to the Officer on or before the last day of the month succeeding the month for which the tax was withheld.

(c) On or before February 28 of the succeeding year, every employer shall file with the Officer:

- (1) An annual return showing the total amount of earned income paid, the total amount of tax deducted, and the total amount of tax paid to the Officer for the period beginning January 1 of the current year, and ending December 31 of the current year.
- (2) A return withholding statement for each employee employed during all or any part of the period beginning January 1 of the current year, and ending December 31 of the current year, setting forth the employees name, address and social security number, the amount of earned income paid to the employee during such period, the amount of tax deducted, the political subdivisions imposing the tax upon such employee and the amount of tax paid to the Officer. Every employer shall furnish two copies of the individual return to the employee for whom it is filed.

(d) Every employer who discontinues business prior to December 31 of the current year, shall, within thirty days after the discontinuance of business, file the returns and withholding statements hereinabove required and pay the tax due.

(e) Except as otherwise provided in Section 9 of Act 511, every employer who willfully or negligently fails or omits to make the deductions required by this section shall be liable for payment of the taxes which he was required to withhold to the extent that such taxes have not been recovered from the employee.

(f) The failure or omission of any employer to make the deductions required by this section shall not relieve any employee from the payment of the tax or from complying with the requirements of this article relating to the filing of declarations and returns.  
(Ord. 66-21. Passed 11-16-66.)

#### 343.06 POWERS AND DUTIES OF OFFICER; BOND.

(a) It shall be the duty of the Officer to collect and receive the taxes, fines and penalties imposed by this article. It shall also be his duty to keep a record showing the amount received by him from each person or business paying the tax and the date of such receipt.

(b) Each Officer, before entering upon his official duties shall give and acknowledge a bond to the City. If the City by resolution designates any bond previously given by the Officer as adequate, such bond shall be sufficient to satisfy the requirements of this subsection.



Each bond shall be joint and several, with one or more corporate sureties which shall be surety companies authorized to do business in this Commonwealth and duly licensed by the Insurance Commissioner of this Commonwealth.

Each bond shall be conditioned upon the faithful discharge by the Officer, his clerks, assistants and appointees of all trusts confided in him by virtue of his office, upon the faithful execution of all duties required of him by virtue of his office, upon the just and faithful accounting or payment over, according to law, of all moneys and all balances thereof paid to, received or held by him by virtue of his office and upon the delivery to his successor or successors in office of all books, papers, documents or other official things held in right of his office.

Each bond shall be taken in the name of the City, and shall be for the use of the City, and for the use of such other person or persons for whom money shall be collected or received, or as his or her interest shall otherwise appear, in case of a breach of any of the conditions thereof by the acts or neglect of the principal on the bond.

The City or any person may sue upon the bond in its or his own name for its or his own use.

Each such bond shall contain the name or names of the surety company or companies bound thereon. The City shall fix the amount of the bond at an amount equal to the maximum amount of taxes which may be in the possession of the Officer at any given time.

The City may, at any time, upon cause shown and due notice to the Officer, and his surety or sureties, require or allow the substitution or the addition of a surety company acceptable to the City for the purpose of making the bond sufficient in amount, without releasing the surety or sureties first approved from any accrued liability or previous action on such bond.

The City shall designate the custodian of the bond required to be given by the Officer.

(c) The Officer charged with the administration and enforcement of the provisions of this article is hereby empowered to prescribe, adopt, promulgate and enforce rules and regulations relating to any matter pertaining to the administration and enforcement of this article, including provisions for the re-examination and correction of declarations and returns, and of payments alleged or found to be incorrect, or as to which an overpayment is claimed or found to have occurred, and to make refunds in case of overpayment, for any period of time not to exceed six years subsequent to the date of payment of the sum involved, and to prescribe forms necessary for the administration of this article. No rule or regulation of any kind shall be enforceable unless it has been approved by ordinance or resolution by Council. A copy of such rules and regulations currently in force shall be available for public inspection.

(d) The Officer shall refund, on petition of, and proof by the taxpayer, earned income tax paid on the taxpayer's ordinary and necessary business expenses, to the extent that such expenses are not paid by the taxpayer's employer.

(e) The Officer and agents designated by him are hereby authorized to examine the books, papers and records of any employer or of any taxpayer or of any person whom the Officer reasonably believes to be an employer or taxpayer in order to verify the accuracy of any declaration or return, or if no declaration or return was filed, to ascertain the tax due. Every employer and every taxpayer and every person whom the Officer reasonably

believes to be an employer or taxpayer, is hereby directed and required to give to the Officer, or to any agent designated by him, the means, facilities and opportunity for such examination and investigations, as are hereby authorized.

(f) Any information gained by the Officer, his agents or by any other official or agent of the City as a result of any declarations, returns, investigations, hearings or verifications required or authorized by the ordinance or resolution, shall be confidential, except for official purposes and except in accordance with a proper judicial order, or as otherwise provided by law.

(g) The Officer is authorized to establish different filing, reporting and payment dates for taxpayers whose fiscal years do not coincide with the calendar year.  
(Ord. 66-21. Passed 11-16-66.)

#### 343.07 COMPENSATION OF OFFICER.

The Income Tax Officer shall receive such compensation for his services and expenses as determined by Council. In the case of a single collector established pursuant to subsection (b) of Section 10 of Act 511, the taxing jurisdictions shall share in the compensation and expenses of a single officer according to the proportionate share that the total annual collections for each jurisdiction bears to the total annual collection for all political subdivisions in a single collector district, except that with the agreement of two-thirds of all participating political subdivisions, a different manner of sharing may be substituted.  
(Ord. 66-21. Passed 11-16-66.)

#### 343.08 SUIT FOR COLLECTION.

(a) The Officer may sue in the name of the City for the recovery of taxes due and unpaid under this article.

(b) Any suit brought to recover the tax imposed by this article shall be begun within three years after such tax is due, or within three years after the declaration or return has been filed, whichever date is later; however, this limitation shall not prevent the institution of a suit for the collection of any tax due or determined to be due in the following cases:

- (1) Where no declaration or return was filed by any person although a declaration or return was required to be filed by him under provisions of this article, there shall be no limitation.
- (2) Where an examination of the declaration or return filed by any person, or of other evidence relating to such declaration or return in the possession of the officer, reveals a fraudulent evasion of taxes, there shall be no limitation.
- (3) In the case of substantial understatement of tax liability of twenty-five percent or more, and no fraud, suit shall be begun within six years.
- (4) Where any person has deducted taxes under the provisions of this article, and has failed to pay the amounts so deducted to the Officer, or where any person has willfully failed or omitted to make the deductions required by this section, there shall be no limitation.

- (5) This section shall not be construed to limit the governing body from recovering delinquent taxes by any other means provided by law.

(c) The Officer may sue for recovery of an erroneous refund provided such suit is begun two years after making such refund, except that the suit may be brought within five years if it appears that any part of the refund was induced by fraud or misrepresentation of material fact. (Ord. 66-21. Passed 11-16-66.)

#### 343.09 INTEREST AND PENALTIES.

If for any reason the tax is not paid when due, interest at the rate of six percent per annum on the amount of the tax, and an additional penalty of one-half of one percent of the amount of the unpaid tax for each month or fraction thereof during which the tax remains unpaid, shall be added and collected. Where suit is brought for the recovery of any such tax, the person liable shall, in addition, be liable for the costs of collection and the interest and penalties herein imposed. (Ord. 66-21. Passed 11-16-66.)

#### 343.10 DISTRESS AND SALE OF GOODS AND CHATTELS OF TAXPAYER.

In addition to other methods of collection provided by this article and the laws of the Commonwealth, including Act 511, every Officer shall have power, in case of the neglect or refusal of any person, copartnership, association or corporation to make payment of the amount of any tax due by him, after two months from the date of the tax notice, to levy the amount of such tax, any penalty due thereon, and costs, not exceeding costs and charges allowed constables for similar services by distress and sale of the goods and chattels of such delinquent, wherever situate or found, upon giving at least ten days' public notice of such sale, by posting ten written or printed notices, and by one advertisement in a newspaper of general circulation published in the County.

No failure to demand or collect any taxes by distress and sale of goods and chattels shall invalidate any return made, or lien filed for nonpayment of taxes, or any tax for the collection of taxes. (Ord. 66-21. Passed 11-16-66.)

#### 343.11 COLLECTION OF DELINQUENT TAXES FROM EMPLOYERS, ETC.

The Officer shall demand, receive and collect from all corporations, political subdivisions, associations, companies, firms or individuals, employing persons owing delinquent earned income taxes, or whose wife owes delinquent earned income taxes, or having in possession unpaid commissions or earnings belonging to any person or persons owing delinquent earned income taxes, or whose wife owes delinquent earned income taxes, upon the presentation of a written notice and demand under oath or affirmation, containing the name of the taxable or the husband thereof and the amount of tax due. Upon the presentation of such written notice and demand, it shall be the duty of any such corporation, political subdivision, association, company, firm or individual to deduct from the wages, commissions or earnings of such individual employees, then owing or that shall within sixty days thereafter become due, or from any unpaid commissions or earnings of any such taxable in its or his possession, a sum sufficient to pay the respective amount of the delinquent earned income taxes, and cost, shown upon the written notice or demand, and to pay the same to the Officer within sixty days after such notice has been given. Such corporation, political subdivision, association, firm or individual shall be entitled to deduct from the moneys

collected from each employee the costs incurred from the extra bookkeeping necessary to record such transactions, not exceeding two percent of the amount of money so collected and paid over to the Officer. Upon the failure of any such corporation, political subdivision, association, company, firm or individual to deduct the amount of such taxes or to pay the same over to the Officer, less the cost of bookkeeping involved in such transaction, as herein provided, within the time hereby required, such corporation, political subdivision, association, company, firm or individual shall forfeit and pay the amount of such tax for each such taxable whose taxes are not withheld and paid over, or that are withheld and not paid over together with a penalty of ten percent added thereto, to be recovered by an action of assumpsit in a suit to be instituted by the Officer, or by the proper authorities of the City, as debts of like amount are now by law recoverable, except that such person shall not have the benefit of any stay of execution or exemption law.

(Ord. 66-21. Passed 11-16-66.)

#### 343.12 COLLECTION OF DELINQUENT TAXES FROM THE COMMONWEALTH.

Upon presentation of a written notice and demand under oath or affirmation to the State Treasurer of any other fiscal officer of the State, or its board, authorities, agencies or commissions, it shall be the duty of the State Treasurer or officer to deduct from the wages then owing, or that shall within sixty days thereafter become due to any employer, a sum sufficient to pay the respective amount of the delinquent earned income taxes and costs shown on the written notice. The same shall be paid to the Officer of the City within sixty days after such notice has been given.

(Ord. 66-21. Passed 11-16-66.)

#### 343.13 APPLICABILITY.

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

(Ord. 66-21. Passed 11-16-66.)

#### 343.14 CONFORMANCE WITH ACT 511.

This article is governed by the terms and provisions of the Local Tax Enabling Act of 1965 known as Act 511 as approved on December 31, 1965, and effective on January 1, 1966, by the General Assembly of the Commonwealth of Pennsylvania.

(Ord. 66-21. Passed 11-16-66.)

#### 343.15 EFFECTIVE DATE.

This article shall become effective thirty days from the time or date of its final enactment, but nothing herein contained shall be construed to impose a tax on any salaries, wages, commissions and other compensation and earned income and net profits earned or received before January 1, 1967. (Ord. 66-21. Passed 11-16-66.)

#### 343.99 PENALTY.

(a) Any person who fails, neglects or refuses to make any declaration or return required by this article; any employer who fails, neglects or refuses to register or to pay the tax deducted from his employees, or fails, neglects or refuses to deduct or withhold the tax from his employees; any person who refuses to permit the Officer or any agent

designated by him to examine his books and any papers, and any person who knowingly makes any incomplete, false or fraudulent return, or attempts to do anything whatsoever to avoid the full disclosure of the amount of his net profits or earned income in order to avoid the payment of the whole or any part of the tax imposed by this article shall, be fined not more than five hundred dollars (\$500.00) for each offense.

(b) Any person who divulges any information which is confidential under the provisions of this article shall be fined not more than five hundred dollars (\$500.00) for each offense.

(c) The penalties imposed under this section shall be in addition to any other penalty imposed by any other section of this article.

(d) The failure of any person to receive or procure forms required for making the declaration or returns required by this article shall not excuse him from making such declaration or return. (Ord. 66-21. Passed 11-16-66.)

ARTICLE 347  
Occupation Privilege Tax

347.01	Definitions.	347.08	Self-employed individuals.
347.02	Levy.	347.09	Nonresident employers and self-employed individuals.
347.03	Amount of tax.	347.10	Administration.
347.04	Duty of employers.	347.11	Suit for collections; penalty for late payment.
347.05	Returns.	347.12	Effective date.
347.06	Dates for determining tax liability and payment.	347.99	Penalty.
347.07	Individuals engaged in more than one occupation.		

CROSS REFERENCES

Power to tax - see Act 511 of 12-31-65 (53 P.S. §6901-6924)

Restrictions on power to tax - see Act 511 §2(9) (53 P.S. §6902(9))

Limit of tax - see Act 511 §8(8) (53 P.S. §6908(8))

Register for occupation privilege tax - see Act 511 §9 (53 P.S. §6909)

Collection of delinquent taxes - see Act 511 §19 et seq. (53 P.S. §6919 et seq.)

347.01 DEFINITIONS.

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

- (a) "Individual" means any person, male or female, engaged in any occupation, trade or profession within the corporate limits of the City.
- (b) "Occupation" means 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 City for which compensation is charged or received whether by means of salary, wages, commissions or fees for services rendered.
- (c) "Employer" means 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.
- (d) "Tax" means the Occupation Privilege Tax in the amount of ten dollars (\$10.00) levied by this article.
- (e) "City Clerk" means the City Clerk of the City.

- (f) "Director" means the Director of Accounts and Finance under whose direction this tax shall be enforced.
- (g) "Fiscal year" means the twelve-month period beginning January 1, 1968, and ending December 31, 1968, and also means the calendar year during which this tax continues in force without annual re-enactment.
- (h) "City" means the area within the corporate limits of the City of Jeanette.
- (i) "He", "his" or "him" means and indicates the singular and plural number as well as male, female and neuter gender.  
(Ord. 67-15. Passed 11-29-67.)

#### 347.02 LEVY.

The City hereby levies and imposes on each occupation engaged in by individuals within its corporate limits during the fiscal year of 1968 an Occupation Privilege Tax. This tax is in addition to all other taxes of any kind or nature heretofore levied by the City. This tax shall continue in force on a calendar year basis, without annual re-enactment, unless the rate of this tax is subsequently changed. (Ord. 67-15. Passed 11-29-67.)

#### 347.03 AMOUNT OF TAX.

Beginning with the first day of January, 1968, each occupation, engaged in within the corporate limits of the City, shall be subject to an Occupation Privilege Tax in the amount of ten dollars (\$10.00) per annum, such tax to be paid by the individual so engaged.  
(Ord. 67-15. Passed 11-29-67.)

#### 347.04 DUTY OF EMPLOYERS.

Each employer within the City as well as those employers situated outside the City, but who engage in business within the City, is hereby charged with the duty of collecting from each of his employees engaged by him and performing for him within the City, the tax of ten dollars (\$10.00) per annum and making a return and payment thereof to the City Clerk. Further, each employer is hereby authorized to deduct this tax from each employee in his employ, whether the employee is paid by salary, wages or commission and whether or not part or all such services are performed within the City.  
(Ord. 67-15. Passed 11-29-67.)

#### 347.05 RETURNS.

Each employer shall prepare and file a return showing a computation of the tax on forms to be supplied to him by the City Clerk, City Hall, Jeannette, Pennsylvania. Each employer in filing this return and making payment of the tax withheld from his employees shall be entitled to retain a commission calculated at the rate of two 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. If the employer fails to file the return and pay the tax, whether or not he makes collection thereof from the salary, wages or commissions paid by him to such 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. (Ord. 67-15. Passed 11-29-67.)

#### 347.06 DATES FOR DETERMINING TAX LIABILITY AND PAYMENT.

Each employer shall use his employment records from January 1 to March 31, 1968, for determining the number of employees from whom the tax shall be deducted and paid over to the City Clerk on or before April 30, 1968. Supplemental reports and payments shall be made by each employer on July 30, 1968, and October 30, 1968, and January 30, 1969, of new employees as reflected on his employment records from April 1, 1968, to June 30, 1968; and July 1, 1968, to September 30, 1968; and from October 1, 1968, to December 31, 1968. The above monthly dates shall also be applicable to any subsequent year or years during which this tax shall continue without annual re-enactment.

(Ord. 67-15. Passed 11-29-67.)

#### 347.07 INDIVIDUALS ENGAGED IN MORE THAN ONE OCCUPATION.

Each individual who has more than one occupation within the City shall be subject to the payment of this tax 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 City Clerk, which form shall be evidence 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.

(Ord. 67-15. Passed 11-29-67.)

#### 347.08 SELF-EMPLOYED INDIVIDUALS.

All self-employed individuals who perform services of any type or kind or engage in any occupation or profession within the City shall be required to comply with this article and pay the tax to the City Clerk on June 15, 1968, or as soon thereafter as he engages in an occupation. (Ord. 67-15. Passed 11-29-67.)

#### 347.09 NONRESIDENT EMPLOYERS AND SELF-EMPLOYED INDIVIDUALS.

All employers and self-employed individuals residing or having their place of business outside of the City, but who perform services of any type or kind, or engage in any occupation or profession within the City, do by virtue thereof agree to be bound by and subject themselves to the provisions, penalties and regulations promulgated under this article with the same force and effect as though they were residents of the City. Further, any individual engaged in an occupation within the City and an employee of a nonresident employer may, for the purpose of this article, be considered a self-employed person, and in the event this tax is not paid, the City shall have the option of proceeding against either the employer or employee for the collection of this tax as hereinafter provided.

(Ord. 67-15. Passed 11-29-67.)

#### 347.10 ADMINISTRATION.

(a) It shall be the duty of the City Clerk 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 Director of Accounts and Finance is hereby charged with the administration and enforcement of this article 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 article including provisions for the examination of the payroll records of any employer subject to this article; the examination and correction of any return made in compliance with this article 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 Director shall have the right to appeal to the Court of Common Pleas of Westmoreland County, as in other cases provided.

(c) The Director 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 Director the means, facilities and opportunity for such examination.

(d) Any person receiving less than one thousand dollars (\$1,000) per year from an occupation shall be exempt from paying the Occupation Privilege Tax on such occupation under the provisions of this article. (Ord. 67-15. Passed 11-29-67.)

#### 347.11 SUIT FOR COLLECTIONS; PENALTY FOR LATE PAYMENT.

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

(b) If for any reason the tax is not paid when due, interest at the rate of six percent on the amount of tax shall be calculated beginning with the due date of the tax and a penalty of five percent shall be added to the flat rate of the tax for nonpayment 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. (Ord. 67-15. Passed 11-29-67.)

#### 347.12 EFFECTIVE DATE.

This article shall become effective January 1, 1968, and remain in force and effect for the fiscal year of 1968 and for the subsequent year or years during which this tax shall continue in force without annual re-enactment. (Ord. 67-15. Passed 11-29-67.)

#### 347.99 PENALTY.

Whoever makes any false or untrue statement on any return required by this article, 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, whoever fails or refuses to file any return required by this article shall be fined not more than three hundred dollars (\$300.00) for each offense. 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 article. (Ord. 67-15. Passed 11-29-67.)

ARTICLE 349  
Real Estate Transfer Tax

349.01	Definitions.	349.08	Prohibited acts.
349.02	Imposition of tax.	349.09	Interest added to delinquent taxes.
349.03	Documentary stamps or rubber stamp impression as evidence of payment.	349.10	Recovery of taxes, interest and penalties.
349.04	Special Tax Collector.	349.11	Unpaid tax, interest and penalties constitute lien.
349.05	Cancellation of stamps.	349.12	Effective date.
349.06	Stamps to be affixed prior to recording document or legal action.	349.99	Penalty.
349.07	Document to set forth consideration or be accompanied by affidavit.		

CROSS REFERENCES

Power to tax - see Act 511 of 12-31-65 (53 P. S. §6901-6924)

Realty transfers not subject to tax - see Act 511 §2(1) (53 P. S. §6902(1))

Limit of tax - see Act 511 §8(5) (53 P. S. §6908(5))

349.01 DEFINITIONS.

(a) "Association" means a partnership, limited partnership, registered partnership, business operated under a fictitious name or any other form of unincorporated enterprise owned or conducted by two or more persons.

(b) "Corporation" means any corporation or joint stock association organized under the laws of the United States, the Commonwealth of Pennsylvania, or any other state, territory or foreign country or dependency, including banking institutions.

(c) "Person" includes natural persons, copartnership, association, corporation, firm or fiduciary. Whenever used in any clause prescribing or imposing a penalty, fine or imprisonment, or both, the term "person" as applied to association or copartnership shall mean the members or partners thereof, and as applied to corporations, the officers thereof. The singular includes the plural.

(d) "Document" means any deed, instrument or writing whereby any lands, tenements or hereditaments within the City, or any interest therein, shall be quitclaimed, granted, bargained, sold or otherwise conveyed to the grantee, purchaser or other person, but does not include transfers by will or mortgage or the intestate laws of the Commonwealth or on a transfer by the owner of previously occupied residential premises to a builder of new residential premises when such previously occupied residential premises is taken in

trade by such builder as part of the consideration from the purchaser of a new previously unoccupied single family residential premises or on a transfer between corporations operating housing projects pursuant to the housing and redevelopment assistance law and the shareholders thereof, or on a transfer between nonprofit industrial development agencies and industrial corporations purchasing from them, or on transfer to nonprofit industrial development agencies, or on a transfer between husband and wife, or on a transfer between persons who were previously husband and wife but who have since been divorced; provided such transfer is made within three months of the date of the granting of the final decree in divorce and the property or interest therein, subject to such transfer, was acquired by the husband and wife, or husband or wife prior to the granting of the final decree in divorce, or on a transfer between parent and child or the spouse of such a child, or between parent and trustee for the benefit of a child or the spouse of such child, by and between a principal and straw party for the purpose of placing a mortgage or ground rent upon the premises, or on a correctional deed without consideration, or on a transfer to the United States, the Commonwealth, or to any of their instrumentalities, agencies or political subdivisions, by gift, dedication or deed in lieu of condemnation, or deed of confirmation in connection with condemnation proceedings, or reconveyance by the condemning body of the property condemned to the owner of record at the time of condemnation which reconveyance may include property line adjustments provided such reconveyance is made within one year from the date of condemnation, leases, or on a conveyance to a trustee under a recorded trust agreement for the express purpose of holding title in trust as security for a debt contracted at the time of the conveyance under which the trustee is not a lender and requiring the trustee to make reconveyance to the grantor-borrower upon the repayment of the debt, or on a privilege, transaction, subject, occupation or personal property which is now or hereafter becomes subject to a State tax or license fee.

(e) "Value" means in the case of any document resulting from or being evidence of the sale or transfer of real estate within the City, transferring, granting or otherwise conveying any land, tenement or hereditament or part thereof or interest therein, the amount of the actual consideration paid therefor, including liens or other encumbrances thereon, where such liens or encumbrances are also liens and encumbrances on other lands, tenements or hereditaments; provided that where such document specifically sets forth a small, nominal or sentimental consideration, the value shall be the actual consideration or sale price of such real estate; and provided further, that if such transfer is in a nature of a gift without actual valuable consideration, the value of the real estate or interest therein being transferred shall be considered as the highest assessed valuation for tax purposes established by the Board for the Assessment and Revision of Taxes in and for Westmoreland County, from which such Board derives the assessed valuation for the purpose of taxes which means the highest valuation established by the Board and not the tax assessment valuation.

(f) "Special Tax Collector" means the Recorder of Deeds of Westmoreland County.  
(Ord. 76-13. Passed 12-30-76.)

#### 349.02 IMPOSITION OF TAX.

Every person who makes, executes, issues or delivers any document or on whose behalf any document is made, executed, issued, delivered or accepted, being the transferor in such document and transaction, shall be subject to pay for and in respect thereof, or for or in respect of the instrument or paper upon which such document is written or printed, a tax at the rate of one-half of one percent of the value, as herein defined, of the property being transferred by such document, regardless of where the instrument making the transfer is made, executed or delivered, or where the actual settlement on such transfer takes place, which tax shall be payable to the City, at the time of making, execution, issuance or delivery of such document. (Ord. 76-13. Passed 12-30-76.)

#### 349.03 DOCUMENTARY STAMPS OR RUBBER STAMP IMPRESSION AS EVIDENCE OF PAYMENT.

The payment of the tax imposed by this article shall be evidenced by affixing documentary stamp or stamps in the proper denominations to every document transferring real estate or interest therein within the City, by the person making, executing, issuing or delivering such document. The stamps required to be affixed in accordance herewith shall be provided by Council in such denominations as it shall deem from time to time to be necessary, and shall be available for sale and purchase by any person requiring the same at the office of the Special Tax Collector and at such other place or places as Council from time to time may designate. The payment of the tax imposed by this article may be evidenced, as an alternative to the affixation of the documentary stamps, by the impression of a rubber stamp upon the document by the Special Tax Collector. The rubber stamp shall contain the words "City of Jeanette", "Real Estate Transfer Tax", "Paid", "Amount", "Date" and "Name". (Ord. 76-13. Passed 12-30-76.)

#### 349.04 SPECIAL TAX COLLECTOR.

The tax imposed by this article shall be paid to the Special Tax Collector, who is hereby charged with the collection thereof. The Special Tax Collector shall account for and pay over to the City at the office of the City Clerk on or before the thirtieth day of each and every month for collections made by him for the previous month, unless the time is changed by Council. On or before the thirtieth day of each and every month, the Special Tax Collector shall furnish the City Clerk with a list of the transfers made during the preceding month together with a list of taxes received, which record shall be kept by the City Clerk. (Ord. 76-13. Passed 12-30-76.)

#### 349.05 CANCELLATION OF STAMPS.

All documentary stamps when used or affixed to the document transferring real estate in accordance with the provisions of this article shall be cancelled by the person using or affixing the stamps by causing to be written or stamped thereon the initials of the person affixing the stamps and the date upon which the stamps are affixed in order that such stamps may not again be used. (Ord. 76-13. Passed 12-30-76.)

349.06 STAMPS TO BE AFFIXED PRIOR TO RECORDING DOCUMENT OR LEGAL ACTION.

No document which represents a sale or transfer involving the transfer of title to real estate situated in the City, upon which the tax is hereby levied and assessed, shall be recorded in the office of the Recorder of Deeds of Westmoreland County, or any other county of the Commonwealth, nor shall such document be made the basis of any action or other legal proceeding, nor shall proof thereof be offered in evidence in any court of the Commonwealth, until the documentary stamp or stamps have been affixed.  
(Ord. 76-13. Passed 12-30-76.)

349.07 DOCUMENT TO SET FORTH CONSIDERATION OR BE ACCOMPANIED BY AFFIDAVIT.

Every such document when presented to the Recorder of Deeds of Westmoreland County, or of any county of this Commonwealth for recording therein, shall set forth in the document and as a part thereof the true, full and complete consideration or value of the transfer, or in lieu thereof, shall be accompanied by an affidavit to be executed by the grantor, grantee, or the responsible agent of either, which affidavit shall set forth the true, full and complete consideration or value for the transfer, or the specific reason why the document and the transfer represented thereby is not subject to the tax imposed by this article if the document upon its face, does not disclose the reason.  
(Ord. 76-13. Passed 12-30-76.)

349.08 PROHIBITED ACTS.

No person shall:

- (a) Make, execute, issue, deliver or accept or cause to be made, executed, issued, delivered or accepted, any document transferring title to the real estate situated in the City in accordance with the provisions of this article until the full amount of the tax imposed hereby has been paid.
- (b) Affix or use any documentary stamps as provided herein denoting the payment of the tax imposed hereby without cancelling the stamp or stamps as required herein.
- (c) Fraudulently cut, tear or remove or in any way deface any documentary stamp after being affixed to a document as provided herein.
- (d) Fraudulently affix to any document transferring real estate upon which the tax is imposed by this article, any documentary stamp which has been cut, torn, defaced or removed from any other document upon which a tax was imposed by this article or any other ordinance, act or resolution, or any documentary stamp of insufficient value or any forged or counterfeited documentary stamp or impression thereof.
- (e) Willfully remove or alter the cancellation marks of any documentary stamp or restore any such documentary stamp with intent to use or cause the same to be used after it has already been used, or to knowingly buy, sell, offer for sale any such altered or restored stamp to any person.
- (f) Knowingly or willfully prepare, keep, sell or offer for sale or have in his possession any forged or counterfeited documentary stamps.

(Ord. 76-13. Passed 12-30-76.)

349.09 INTEREST ADDED TO DELINQUENT TAXES.

In addition to all other fines and other penalties imposed by this article, all taxes imposed in accordance with the provisions hereof, if not paid when due, shall bear interest at the rate of one-half of one percent per month until paid, beginning ten days after the transfer coming within the provisions of this article, which transfer date shall be deemed to be the date set forth on the document.

(Ord. 76-13. Passed 12-30-76.)

349.10 RECOVERY OF TAXES, INTEREST AND PENALTIES.

All taxes imposed by this article together with the interest and penalties as provided herein shall be recovered as other taxes or debts due and owing to the City of like character are now recoverable by law. (Ord. 76-13. Passed 12-30-76.)

349.11 UNPAID TAX, INTEREST AND PENALTIES CONSTITUTE LIEN.

The tax levied and assessed by this article, together with the interest and penalties imposed herein, shall become a lien upon the lands, tenements, hereditaments or any part thereof or interest therein within the limits of the City, transferred or conveyed in accordance with the provisions hereof, which such liens shall be effective at the time when the taxes are due and payable in accordance with the provisions of this article and shall continue until discharged by payment to the City, and the City may file a municipal tax claim in the Court of Common Pleas of Westmoreland County, against the transferrer or transferee, or both, on the lands, tenements or hereditaments concerned in accordance with the provisions of the laws of the Commonwealth covering the filing of municipal or tax claims.

(Ord. 76-13. Passed 12-30-76.)

349.12 EFFECTIVE DATE.

This article shall take effect July 4, 1977.

(Ord. 76-13. Passed 12-30-76.)

349.99 PENALTY.

Whoever violates any provision of this article shall be fined not less than fifty dollars (\$50.00) nor more than three hundred dollars (\$300.00).

(Ord. 76-13. Passed 12-30-76.)

ARTICLE 353  
Business Privilege Tax

353.01	Definitions.	353.07	Recovery of taxes and penalties.
353.02	Imposition and rate of tax.	353.08	Confidential nature of information.
353.03	Returns.	353.09	Saving clause.
353.04	Registration.	353.10	Effective date.
353.05	Due date of tax; interest and penalties.	353.99	Penalty.
353.06	Duties of Collector.		

CROSS REFERENCES

Power to tax - see Act 511 of 12-31-65 (53 P. S. §6901-6924)  
Limit of tax - see Act 511 §8(2) (53 P. S. §6908(2))

353.01 DEFINITIONS.

The following words and phrases when used in this article shall have the meanings ascribed to them in this section unless the context clearly indicates a different meaning:

- (a) "City" means the City of Jeannette.
- (b) "Person" means any natural person, partnership, unincorporated association or corporation, nonprofit or otherwise. Whenever used in any provision prescribing a fine or a penalty, the word "person", as applied to partnerships, shall mean the partners thereof, and as applied to corporations and unincorporated associations, shall mean the officers thereof.
- (c) (1) "Business" means carrying on or exercising, whether for gain or profit or otherwise, within the City any trade, business including but not limited to financial business as hereinafter defined, profession, vocation, service, construction, communication or commercial activity, making sales to persons or rendering services from or attributable to a Jeannette office or place of business.
- (2) "Business" does not include the following: the business of any political subdivision, any employment for a wage or salary, any business upon which the power to levy a tax is withheld by law.
- (d) "Financial business" means the services and transactions of banks and bankers, trust, credit and investment companies, where not prohibited by law, holding companies, dealers and brokers in money, credits, commercial paper, bonds, notes, securities and stocks, monetary metals, factors and commission merchants.
- (e) "Tax year" means the twelve-month period from January 1 to December 31.

- (f) "Gross receipts" means cash, credits, property of any kind or nature, received in or allocable or attributable to the City from any business or by reason of any sale made, including re-sales of goods, wares or merchandise taken by a dealer as a trade-in or as part payment for other goods, wares or merchandise, or services rendered or commercial or business transaction had within the City, without deduction therefrom on account of the cost of property sold, materials used, labor, service or other cost, interest, or discount paid, or any other expense. Gross receipts shall be computed in accordance with the taxpayer's method of accounting.
- Gross receipts exclude:
- (1) The amount of any allowance made for goods, wares or merchandise taken by a dealer as a trade-in or as part payment for other goods, wares and merchandise in the usual and ordinary course of his business.
  - (2) In the case of a financial business, the cost of securities and other property sold, exchanged, paid at maturity, or redeemed, and moneys or credits received in repayment of advances, credits and loans, but not to exceed the principal amount of such advances, credits and loans and shall also exclude deposits.
  - (3) In the case of a broker, any commissions paid by him to another broker on account of a purchase or sales contract initiated, executed or cleared in conjunction with such other broker.
  - (4) Receipts by dealers from sales to other dealers in the same line where the dealer transfers title or possession at the same price for which he acquired the goods, wares or merchandise.
  - (5) Receipts or that portion thereof attributable to interstate or foreign commerce or to an office or place of business regularly maintained by the taxpayer, outside the limits of the City and not for the purpose of evading payment of this tax and those receipts which the City is prohibited from taxing by law.
- (g) "Collector of Business Privilege Tax" or "Collector" means the Southwest Regional Tax Bureau.
- (h) "Temporary seasonal or itinerant business" means any business that is conducted at one location for less than sixty consecutive calendar days.
- (i) "Gross receipts" includes both cash and credit transactions.  
(Ord. 76-12. Passed 12-30-76.)

#### 353.02 IMPOSITION AND RATE OF TAX.

Every person engaging in any business in the City beginning on February 1, 1977, and annually thereafter, shall pay an annual tax at the following rates:

- (a) Wholesale vendors or dealers in goods, wares and merchandise at the rate of one-half of a mill on each dollar of volume of gross annual receipts.
- (b) All other persons at the rate of two-thirds mill on each dollar of volume of gross annual receipts. (Ord. 76-12. Passed 12-30-76.)



### 353.03 RETURNS.

Every person subject to this tax shall, on or before April 30, July 31, October 31 and January 31 of each year, commencing April 30, 1977, file a return under oath or affirmation with the Collector. Such return shall be on a form prepared by the Collector, approved by the City Solicitor and shall indicate the gross receipts of such vendor taxable under this article during the previous three month period ending respectively on March 31, June 30, September 30 and December 31, provided that:

- (a) It shall be presumed that all receipts are a proper measure of this tax until established otherwise and the burden of proving that any payment or consideration received by any person subject to the tax hereby imposed is excludable from gross receipts shall be upon the person who received such payment or consideration.
- (b) Any person who files a declaration under oath or affirmation prior to February 28, 1977, and prior to January 31 of each year thereafter, stating that the amount of tax due to the City for the forthcoming year in his estimation will not exceed the sum of fifty dollars (\$50.00), then, upon approval of such declaration by the Collector, such person shall omit quarterly returns and file one return for the ensuing year prior to January 31 of the following year. No penalty or interest shall be assessed against such person for failure to file a quarterly return once such declaration has been filed and approved. The Collector may grant or withhold such approval in its sole discretion.
- (c) Every person subject to the payment of the tax imposed by this article who engages in a business which is temporary, seasonal or itinerant by its nature, shall, within twenty days from the day he completes such business, file a return with the Collector setting forth his name, his business, his business address and such other information as may be necessary in arriving at the actual gross volume of business during the tax period in the amount of the tax due.

(Ord. 76-12. Passed 12-30-76.)

### 353.04 REGISTRATION.

Every person subject to the tax imposed by this article shall forthwith register with the City Clerk and set forth his name, address, business address and nature of the business activity in which he is engaged; such registrations shall be made on or before February 28, 1977. Any person hereafter who engages in a business subject to the tax imposed by this article shall register with the City Clerk within thirty days after commencement of such business. Any person who engages in a temporary, seasonal or itinerant business shall register with the City Clerk prior to the commencement of such business. The City Clerk shall provide the Collector with a copy of all registrations on a quarterly basis.

(Ord. 76-12. Passed 12-30-76.)

### 353.05 DUE DATE OF TAX; INTEREST AND PENALTIES.

The tax levy hereunder shall be due and payable on or before the dates specified herein for the filing of returns, whether or not a return is filed and whether or not the return filed correctly states the amount of gross receipts or the amount of tax due.

If any return required under this article is not filed when due, the person responsible for such return shall, in addition to the tax and interest due, pay a penalty of ten percent of the amount of tax due.

If any tax imposed under this article is not paid when due, interest shall be added thereto at the rate of six percent per annum, in addition to any penalties herein provided. (Ord. 76-12. Passed 12-30-76.)

#### 353.06 DUTIES OF COLLECTOR.

(a) It shall be the duty of the Collector to collect and receive the taxes, fines and penalties imposed by this article and to keep a record showing the amount received, the person paying the same and the date of such receipt.

(b) The Collector is hereby charged with the administration and enforcement of the provisions of this article and is hereby ordered to prescribe, adopt, promulgate and enforce rules and regulations relating to any matter pertaining to the administration and enforcement of this article, including provisions for the re-examination and correction of returns, and payments alleged or found to be incorrect, or as to which an overpayment is claimed, or found to have occurred, provided that all such rules and regulations are approved by the City Solicitor. Any person aggrieved by any decision of the Collector shall have the right to appeal to the Court of Common Pleas, as in other cases provided.

(c) The Collector, or its authorized agents, is hereby authorized to examine the books, papers and records of any taxpayer, or supposed taxpayer, in order to verify the accuracy of any return made, or, if no return was made, to ascertain the tax due. (Ord. 76-12. Passed 12-30-76.)

#### 353.07 RECOVERY OF TAXES AND PENALTIES.

All taxes, together with all penalties and interest imposed thereon, shall be recoverable by the Collector as other debts of like amounts are recoverable. (Ord. 76-12. Passed 12-30-76.)

#### 353.08 CONFIDENTIAL NATURE OF INFORMATION.

Any information gained by the Collector or by any other official or agent of the City as a result of any returns, investigations, hearings or verifications required or authorized by this article shall be confidential, except for official purposes and except in accordance with proper judicial order or as otherwise provided by law. Any disclosure of any such information contrary to the provisions of this section shall constitute a violation of this article. (Ord. 76-12. Passed 12-30-76.)

#### 353.09 SAVING CLAUSE.

(a) Nothing contained in this article shall be construed to empower the City to levy and collect the taxes hereby imposed on any person or any business, or any portion of any business, not within the taxing power of the City under the Constitution of the United States and the laws and Constitution of the Commonwealth.

(b) If the tax, or any portion thereof, imposed upon any person under the provisions of this article, shall be held by any court of competent jurisdiction to be in violation of the Constitution of the United States or of the Commonwealth, the decision of the court shall not affect nor impair the right to impose the taxes, or the validity of the taxes so imposed upon other persons as herein provided. (Ord. 76-12. Passed 12-30-76.)

353.10 EFFECTIVE DATE.

The provisions of this article shall become effective February 1, 1977.  
(Ord. 76-12. Passed 12-30-76.)

353.99 PENALTY.

Whoever makes any false or untrue statement on his return, or who refuses to permit inspection of the books, records or accounts of any business in his custody or control when the right to make such inspection by the Collector or his authorized agent is requested, shall be fined not more than one hundred dollars (\$100.00) for each offense.  
(Ord. 76-12. Passed 12-30-76.)