

**BOROUGH OF FRACKVILLE**  
**SCHUYLKILL COUNTY, PENNSYLVANIA**

ORDINANCE NO. 1-2006

AN ORDINANCE OF THE BOROUGH OF FRACKVILLE ADOPTING AN  
EMERGENCY AND MUNICIPAL SERVICES TAX

WHEREAS, the Local Tax Enabling Act (P.L. 1257, No. 511), which was enacted December 31, 1965, in part authorizes boroughs to impose a tax for general revenue purposes upon the privilege of engaging in an occupation within the local municipality, known as an Occupation Privilege Tax (OP); and

WHEREAS, Borough Council has previously imposed an Occupation Privilege Tax at the rate of \$10, in accordance with the Local Tax Enabling Act No. 511; and

WHEREAS, on December 1, 2004, the Local Tax Enabling Act No. 511 was amended by Act 222 of 2004, which establishes the Emergency and Municipal Services Tax and provides for changes to the administration, rate of collection, and title of the Occupation Privilege Tax; and

NOW, THEREFORE, BE IT ORDAINED as follows:

SECTION I: Occupation Privilege Tax. The title Occupation Privilege Tax shall hereafter mean the Emergency and Municipal Services Tax, which shall be in the amount of Fifty-Two (\$52.00) Dollars per fiscal year and is hereby levied by this Ordinance.

SECTION II: Fiscal Year. Fiscal Year shall mean the twelve (12) month period beginning January 1 and ending December 31 in any tax year.

SECTION III: Levy. For purposes of (1) Road Construction and/or Maintenance; (2) Police, Fire, and/or Emergency Services; and/or (3) Reduction of Property Taxes, the Borough of

Frackville hereby levies a tax upon the privilege of engaging in an occupation during the fiscal year. Each individual who exercises such privilege shall pay the tax in the amount of Fifty-Two (\$52.00) Dollars in accordance with this Ordinance. This tax is in addition to all other taxes of any kind or nature heretofore levied by the Borough of Frackville; provided, however, that there is hereby exempted from this tax any person whose total income from all sources is less than Twelve Thousand (\$12,000.00) Dollars per annum and exclusive of Social Security and/or retirement benefits.

SECTION IV: Duty of Employers. Each employer within the Borough of Frackville, as well as each employer outside the Borough of Frackville but engaging in business within the Borough of Frackville, is hereby charged with the duty of collecting the said tax of Fifty-Two (\$52.00) Dollars per year, in accordance with the terms of this ordinance, from each employee who engaged in an occupation, as herein defined, for the benefit of said employer or in the service of said employer within the Borough of Frackville during the fiscal year. Such employer shall make a return and payment of said tax to the Tax Receiver, and each such employer is hereby authorized to deduct said tax from each such employee, whether or not such employee is paid by salary, wages, commission, and whether or not part or all of such services are performed within the Borough of Frackville.

SECTION V: Returns. Each employer shall prepare and file a return showing a computation of the tax on forms to be supplied to him or it by Berkheimer & Associates. 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 2% 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.

SECTION VI: Individuals Engaged in More than One Occupation. Each individual who shall have more than one occupation with the Borough of Frackville shall be subject to the payment of this tax on his principal occupation and his principal employer shall deduct this tax, furnishing said employee on a form to be furnished to the employer by Berkheimer & Associates, evidence of the deduction made, which said form shall be authority for such other employers to forego deduction of the tax from the employee. Such secondary employer shall include the employee on his return by setting forth his name, address, and the name and account number of the employer who deducted the tax. It is the express intent of this Section that said tax shall only be paid one time in any year by any individual.

SECTION VII: Self-Employed Individuals. All self-employed individuals who perform services of any type or engage in any occupation or profession within the Borough of Frackville after the effective date of this Part, shall be required to comply with this Part and pay the tax to Berkheimer & Associates on or before April 30 of each calendar year if he was so engaged on January 1 of that calendar year or if he became so engaged during the first quarter of that calendar year and to pay the tax on or before the 30<sup>th</sup> day after the close of the calendar quarter in which said individual became subject to the provisions of this Part if he became subject to them in any quarter after the first quarter of the calendar year.

SECTION VIII: Employers and Self-Employed Individuals Residing Beyond the Limits of the Borough of Frackville. All employers and self-employed individuals who perform services of any type or engage in any occupation or profession within the Borough of Frackville but reside or have their place of business outside of said Borough of Frackville do, by virtue of



said performance of services or engagement in any occupation or profession, agree to be bound by and subject themselves to the provisions, penalties, and regulations set forth under this Part, with the same force and effect as though they were residents of the Borough of Frackville. Any non-resident employer may, for the purpose of this Part, be considered a self-employed person and in the event this tax is not paid, the Borough of Frackville shall have the option of proceeding against either the employer or the employee for the collection of this tax as hereinafter provided.

SECTION IX: Administration of Tax.

1. It shall be the duty of Berkheimer & Associates to accept and receive payments of this tax and to keep records thereof showing the amount received by him from each employer or self-employed person, together with the date the tax was received.

2. Berkheimer & Associates is hereby charged with the administration and enforcement of this Part and is hereby charged and empowered 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 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.

SECTION X: Suits for Collection.

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

2. If for any reason the tax is not paid when due, a penalty of 5% shall be added to the tax for non-payment thereof, together with interest at the rate of 6% per annum on the amount of said tax. 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.

SECTION XI: This Ordinance is enacted under the authority of Act No. 222 of 2004 and shall take effect on January 1, 2006, to be in effect for the Fiscal Year 2006 and each Fiscal Year thereafter until revised, amended, or revoked by action of the Frackville Borough Council.

ENACTED and ORDAINED into an Ordinance and passed by Council of the Borough of Frackville on this 14<sup>th</sup> day of March, 2006.

ATTEST:

Brenda Deeter  
Secretary

**BOROUGH OF FRACKVILLE**

By: Stephen H. Bolish  
President, Borough Council

APPROVED, this 14<sup>th</sup> day of March, 2006

Almar Pucile  
Mayor