

RUSH TOWNSHIP, SCHUYLKILL COUNTY
ORDINANCE NO. 154

EMERGENCY AND MUNICIPAL SERVICES TAX

1. Short title. This Ordinance shall be known as the “Rush Township Emergency and Municipal Services Tax Ordinance.”
2. Definitions. Unless otherwise expressly stated, the following terms shall have, for the purpose of this Ordinance, the meaning herein indicated:

COLLECTOR or TAX COLLECTOR - the person appointed by the Rush Township Board of Supervisors to collect the Emergency and Municipal Services tax levied by this Ordinance and to administer the provisions thereof.

CORPORATION - 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.

EMPLOYER - any individual, partnership, association, corporation, governmental body or unit or agency or any other entity who or that employs one (1) or more persons on a salary, wage, commission, or other compensation basis.

NON-RESIDENT - an individual, fiduciary, partnership or other entity domiciled outside of Rush Township.

OCCUPATION - any enterprise, activity, profession, or undertaking of any nature conducted for profit or ordinarily conduct for profit, whether by an individual, association or any other entity, whereby any wage, salary, commission or other remuneration is earned.

PERSON - a natural person, partnership, association corporation or fiduciary. Whenever used in any clause prescribing or imposing a penalty, the term “person” as applied to associations shall mean the partners or members thereof, and as applied to corporations, the officers thereof.

RESIDENT - an individual, partnership, association or other entity domiciled in Rush Township.

SALARIES, WAGES, COMMISSIONS AND OTHER COMPENSATION - includes salaries, wages, commissions, bonuses, incentive payments, fees and tips that may accrue or be received by an individual for services rendered, whether directly or through an agent and whether in cash or in property but shall not include periodic payments for sick or disability benefits and those 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, not public assistance or unemployment compensation payments, nor any wages or compensation paid by the United States to any person for active service in the Army, Navy or Air Force of the United States nor any bonus or additional compensation paid by the United States or the Commonwealth of Pennsylvania or any other State for such service.

TAXPAYER - a person required hereunder to file a return on earnings or net profits or to pay a tax thereon.

The singular shall include the plural and the masculine shall include the feminine and the neuter.

3. Imposition and Rate.

a. A tax is levied at the rate of Thirty Dollars (\$30.00) per year for any of the following purposes:

I) Police, fire or emergency services;

II) Road maintenance; or

III) Real Estate Tax Reduction.

b. The taxes levied under Subsections I), and II) of this 3 (b) shall relate to and be imposed upon:

I) All nonresidents who hold an occupation in Rush Township; and

II) All residents who hold an occupation in Rush Township.

4. Those persons that are subject to the tax pursuant to Sections 3 of this Ordinance but earn less than Twelve Thousand (\$12,000.00) Dollars annually shall be exempted shall be exempted herefrom upon the filing of an affidavit with their employer that they anticipate earning less than such stated amount due to seasonal employment or otherwise.

5. COLLECTION AT SOURCE.

a. Every employer who employs one (1) or more persons on a salary, wage, commission or other compensation basis whose earnings are subject to the tax imposed by this Ordinance shall deduct the amount of tax levied by this Ordinance from the salaries, wages or compensation paid to the employee from the first payment made each year as measured from the enactment of this Ordinance, from January of each year thereafter, and from the date of hiring for each employee hired subsequent to the enactment hereof.

b. The tax shall be paid to the collector on a form furnished, if any, and/or shall include the employee's home address and social security number.

6. The Board of Supervisors of Rush Township shall designate a Tax Collector by resolution and the compensation of such Collector shall be fixed by the Council by resolution. The Collector shall conduct and receive all taxes imposed by this Ordinance; furnish receipts for their payment; keep records showing amounts received by him from all taxpayers and the dates of such receipts; and keep such other records as may be from time to time required by the Board of Supervisors.

7. Powers of Collector. The Tax Collector is hereby charged with the enforcement of the provisions of this Ordinance and is authorized and empowered as follows:

a. To administer and enforce the provisions of this Ordinance and all rules and regulations prescribed, adopted, and promulgated by the Board of Supervisors of Rush Township relating to the enforcement and administration hereof and consistent with such rules and regulations shall have the power and authority to re-examine and correct any and all returns filed hereunder, and to compute, settle, and discharge all taxes hereby levied.

B. The Collector or any agent or employee of Rush Township, authorized in writing by the Collector is hereby authorized and empowered to examine the books, papers and records of any employer or taxpayer in order to verify the accuracy of any return made, or if no return was made, to ascertain the tax imposed by this Ordinance. Every such employer or taxpayer is hereby directed and required to give to the said Collector or duly authorized agent or employee of Rush Township, the means, facilities and opportunity for such examinations