

Chapter 75
TAXATION

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[HISTORY: Adopted by the Board of Supervisors of the Township of Haines: Art. I, 7-7-1986 by Ord. No. 15; Art. II, 12-27-1993 by Ord. No. 8B. Amendments noted where applicable.]

ARTICLE I
Real Property Transfer Tax
[Adopted 7-7-1986 by Ord. No. 15]

- § 75-1. Statutory authority.

This article is enacted under authority of the Local Tax Enabling Act, P.L. 1257, No. 511, December 31, 1965, 53 P.S. § 6901 et seq. (1982), as hereafter amended, supplemented, modified or reenacted by the General Assembly of Pennsylvania.

§ 75-2. Definitions.

As used in this article, the following terms shall have the meanings indicated, unless a different meaning clearly appears from the context:

ASSOCIATION — A partnership, limited partnership or any other form of unincorporated enterprise owned or conducted by two or more persons.

CORPORATION — A corporation or joint-stock association organized under the laws of this commonwealth, the United States or any other state, territory, foreign country or dependency.

DOCUMENT — Any deed, instrument or writing whereby any lands, tenements, hereditaments situated wholly or in part within the Township of Haines, or any interest therein, shall be quit-claimed, granted, bargained, sold or otherwise conveyed to a grantee, purchaser or any other person, but not including:

- A. Transfers by will, mortgage or the intestate laws of the Commonwealth of Pennsylvania;
- B. Transfer by the owner of a previously occupied residential premises to a builder as part of the consideration from the purchaser of a new, previously unoccupied, single-family residential premises;
- C. Transfer between corporations operating housing projects pursuant to the Housing and Redevelopment Assistance Law¹ and the shareholders thereof;
- D. Transfer between nonprofit industrial development agencies and industrial corporations purchasing from them;
- E. Transfer to nonprofit industrial development agencies;
- F. Transfer between husband and wife;
- G. Transfer between persons who were previously husband and wife but who have since been divorced, provided that such transfer is made within three months of the date of the granting of the final decree in divorce or the final decree of equitable distribution and the property or interest therein, subject to such transfer, was acquired by the husband and wife prior to the granting of the final decree in divorce;
- H. Transfer between parent or grandparents and child or spouse of such a child, or between parent or grandparents and trustee for the benefit of a child or the spouse of such child, or on a transfer between brother and sister or brother and brother or sister and sister, or the spouse of such brother or sister, or on a transfer to a conservancy which possesses a tax exempt status pursuant to Section 501(c)(3) of the Internal Revenue Code and which has as its primary purpose the preservation of land for historic, recreational, scenic, agricultural or open space opportunities, by and between a principal and straw party for the purpose of placing a mortgage or ground rent upon the premises;
- I. Correctional deed without consideration;

¹ Editor's Note: See 35 P.S. § 1661 et seq.

- J. Transfer to the United States, the Commonwealth of Pennsylvania or to any of their instrumentalities, agencies or political subdivisions, by gifts, 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 that said reconveyance is made within one year from the date of condemnation, leases or in 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 the lender and requiring the trustee to make reconveyance to the grantor-borrower upon the repayment of the debt; or
- K. On a transfer within a family from a sole proprietor family member to a family farm corporation; or
- L. In any sheriff sale instituted by a mortgagee in which the purchaser of said sheriff sale is the mortgagee who instituted said sale; and
- M. Privilege, transaction, subject, occupation or personal property which is now or does hereafter become subject to state tax or license fee.

PERSON — A natural person, association or corporation. Whenever used in any clause prescribing and imposing a fine or imprisonment, the term "person," as applied to associations, shall mean partners or members thereof, and as applied to corporations, the officers thereof.

REALTY TRANSFER TAX COLLECTOR — The person designated by the Township of Haines to enforce and administer this article.

VALUE — In the case of any document granting, bargaining, selling or otherwise conveying any land, tenement or hereditament, or interest therein, the amount of the actual consideration therefor, including liens or other encumbrances thereon, or a commensurate part of the liens or other encumbrances thereon, where such liens or other encumbrances also encumber other lands, tenements or hereditaments, provided that where such document shall set forth a small or nominal consideration, the value thereof shall be determined from the price set forth in or actual consideration for the property granted, bargained, sold or otherwise conveyed, which, in either event, shall not be less than the fair market value amount of the highest assessment of such lands, tenements or hereditaments for local tax purposes.

§ 75-3. Imposition of tax.

After the effective date of this article, on every document whereby any lands, tenements or hereditaments or any interest therein, lying, being and situated, wholly or in part, within the boundaries of the Township of Haines, shall be granted, bargained, sold or otherwise conveyed, a tax for general revenue purposes is hereby imposed and assessed on each such document at the rate of $\frac{1}{2}$ of 1% on every \$100 of the value of the real estate, lands, tenements or hereditaments, or any interest therein, which is conveyed or transferred by said document, provided that where any lands, tenements or hereditaments being situated partly within and

partly without the boundaries of the Township of Haines are conveyed, such tax so levied shall be calculated on the valuation on that portion of such lands and tenements lying within the limits of the Township of Haines; provided, further, that on all transactions where the value by which tax is determined involves a figure not divisible by \$100, no tax shall be collected on that part of the value or selling price over and above the highest even one-hundred-dollar valuation.

§ 75-4. Payment and liability.

This tax shall be due and payable and shall be paid by the grantor or grantors named in the document at the time of the making and execution of same; provided, however, that it shall be the duty of the grantee or grantees named in said document to ascertain that said tax has been paid by the grantor or grantors before accepting delivery of said document; provided, further, that if said grantee or grantees accept delivery of a document which does not reflect any official stamp or writing that the tax has been paid, the grantee or grantees shall become jointly or severally liable with the grantor or grantors for the payment of said tax.

§ 75-5. Evidence of payment.

The payment of the tax imposed by this article shall be evidenced by an official stamp affixed to every document indicating the amount of the tax paid. The person using or affixing said stamps shall write or stamp or cause to be written or stamped thereon the date upon which such stamps are affixed or used so that such stamps may not again be used.

§ 75-6. Duties and authority of Realty Transfer Tax Collector.

- A. Duties of Realty Transfer Tax Collector. The Realty Transfer Tax Collector shall prescribe, prepare and furnish adhesive stamps in such denominations and quantities as may be necessary for the payment of the tax imposed and assessed by this article, provided that the Realty Transfer Tax Collector may prescribe such other method of evidencing the payment of the tax as he may deem advisable.
- B. Authority of Realty Transfer Tax Collector. The Realty Transfer Tax Collector is hereby charged with the enforcement of the provisions of this article and is authorized and empowered to prescribe, adopt, promulgate and enforce rules and regulations relating to:
 - (1) The method and means to be used in affixing or canceling the stamps as provided in this article.
 - (2) The denominations and sale of stamps.
 - (3) Any other matter or thing pertaining to the administration and enforcement of the provisions of this article.

§ 75-7. Affidavit required.

Every document upon which a tax is imposed by this article and which does not reflect the actual value of the land, tenements or hereditaments, or interest therein granted, bargained, sold

or conveyed by said document shall be accompanied by an affidavit executed by a responsible person connected with the transaction, showing such connection and setting forth the true, full, complete and actual value thereof.

§ 75-8. Prohibited acts.

It shall be unlawful for any person to:

- A. Make, execute, issue, deliver or accept, or cause to be made, executed, issued, delivered or accepted, any document without the full amount of tax thereon being duly paid; or
- B. Make use of any stamps to denote payment of any tax imposed by this article without canceling such stamp, as required by this article or as prescribed by the Realty Transfer Tax Collector; or
- C. Fail, neglect or refuse to comply with, or to violate the rules and regulations prescribed, adopted, and promulgated by the Realty Transfer Tax Collector under the provisions of this article.

§ 75-9. Interest added to unpaid tax.

All taxes imposed by this article not paid when due shall bear interest thereon at the rate of 1/2 of 1% per month until paid.

§ 75-10. Recovery of taxes and interest.

All taxes imposed by this article, together with interest from the due date, shall be recovered as other debts of like character are recovered.

§ 75-11. Tax to constitute lien against property.

The tax imposed by this article shall become a lien upon the lands, tenements or hereditaments, or any interest therein, lying, being and situated, wholly or in part, within the boundaries of the Township of Haines, which lands, tenements, hereditaments or interest therein are described in or conveyed or transferred by the documents which is the subject of such tax imposed and assessed by this article, said lien to begin at the time when the tax under the article is due and payable and continue until discharged by payment or in accordance with the law. The Solicitor is authorized to file a municipal or tax claim in the Court of Common Pleas.

§ 75-12. Violations and penalties.²

This article shall be enforced by action brought before a District Justice in the same manner provided for the enforcement of summary offenses under the Pennsylvania Rules of Criminal Procedure. Any person who violates or permits the violation of this article shall, upon

² Editor's Note: Amended at time of adoption of Code (see Ch. 1, General Provisions, Art. I).

conviction in a summary proceeding, be punishable by a fine of not more than \$1,000 or by imprisonment for a term not exceeding 90 days. Each day or portion thereof that such violation continues, or is permitted to continue, shall constitute a separate offense. Each section of this article that is violated shall also constitute a separate offense.

ARTICLE II
Earned Income Tax
[Adopted 12-27-1993 by Ord. No. 8B]

§ 75-13. Definitions.

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

ASSOCIATION — A partnership, limited partnership or any other unincorporated group of two or more persons.

BUSINESS — 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.

CORPORATION — 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.

CURRENT YEAR — The calendar year for which the tax is levied.

DOMICILE — The place where one lives and has his permanent home and to which one has the intention of returning whenever one 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 one has voluntarily fixed the habitation of oneself and one's 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 one 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.

EARNED INCOME — Salaries, wages, commissions, bonuses, incentive payments, fees, tips and other compensation received by a person or such person's 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" 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.

INCOME TAX OFFICER or OFFICER — Person, public employee or private agency designated by the governing body to collect and administer the tax on earned income and net profits.

EMPLOYER — 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.

GOVERNING BODY — The Board of Supervisors of the Township of Haines.

NET PROFITS — 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.

NONRESIDENT — A person, partnership, association or other entity domiciled outside the taxing district.

PERSON or INDIVIDUAL — A natural person.

PRECEDING YEAR — The calendar year before the current year.

RESIDENT — A person, partnership, association or other entity domiciled in the taxing district.

SUCCEEDING YEAR — The calendar year following the current year.

TAXPAYER — 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.

§ 75-14. Imposition of tax; exemptions.

- A. A tax for general revenue purposes of $\frac{1}{2}$ of 1 % is hereby imposed on the following:
- (1) Salaries, wages, commissions and other compensation earned on and after January 1, 1994, by individual residents of the Township of Haines.
 - (2) Salaries, wages, commissions and other compensation earned on and after January 1, 1994, by individual nonresidents of the Township of Haines on work done or services performed or rendered in the Township of Haines.
 - (3) Net profits earned on and after January 1, 1994, by residents of the Township of Haines; and
 - (4) Net profits earned on and after January 1, 1994, from businesses, professions or other activities conducted in the Township of Haines by nonresidents of the Township of Haines.
- B. The tax levied under Subsection A(1) and (2) herein shall relate to and be imposed upon salaries, wages, commissions and other compensation paid by an employer or on an

employer's behalf to a person who is employed by employer. The tax levied under Subsection A(3) and (4) shall relate to and be imposed upon the net profits of any business, profession or other activity carried on by any person or persons.

- C. Every corporation which is subject to the Pennsylvania corporate net income tax or exempt from the Pennsylvania corporate net income tax and every foreign corporation which is subject to the Pennsylvania franchise tax or exempt from the Pennsylvania franchise tax shall be exempt from the tax imposed by this article.
- D. The tax levied by this article shall be applicable to salaries, wages, commissions and other compensation and to net profits earned in the period beginning January 1, 1994, and indefinitely thereafter.

§ 75-15. Declaration and payment of tax.

A. Net profits.

- (1) Every taxpayer making or expecting to make net profits shall, on or before April 15 of the current year, make and file with the officer, on a form prescribed or approved by the officer, a declaration of 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 of 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.
- (2) Any taxpayer who first anticipates any net profit after April 15 of the current year shall 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.
- (3) 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.
- (4) 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, along with the payment of the balance of tax due or a demand for refund or credit.
- (5) The officer is authorized to provide by regulation for the making and filing of adjusted declarations of estimated net profits and for the payment 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 anticipated net profits were overestimated.

- (6) Every taxpayer who discontinues business prior to December 31 of the current year shall, within 30 days after the discontinuance of business, file the final return as hereinabove required and pay the tax due.
- B. Salaries, wages, commissions and other compensation. 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 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 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. Each taxpayer making such return shall, at the time of filing thereof, pay to the officer the amount of tax shown as due thereon.

§ 75-16. Collection at source.

- A. Every employer having an office, factory, workshop, branch, warehouse or other place of business within the Township of Haines 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 15 days after becoming an employer, register with the officer his name and address and such other information as the officer may require.
- B. Withholding and payment of tax.
- (1) Every employer having an office, factory, workshop, branch, warehouse or other place of business within the Township of Haines 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 such employee 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.
 - (2) Any employer who for two of the preceding four quarterly periods has failed to deduct the proper tax or any part thereof or who has failed to pay over the proper amount of tax to the officer may be required by the officer to file the 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 employee's name, address and social security number, the amount of earned income paid to the employee during said period, the amount of tax deducted, the political subdivisions imposing the tax upon such employee and the amount of tax paid to the 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 30 days after the discontinuance of business, file the returns and withholding statements hereinabove required and pay the tax due.
- E. Except as otherwise provided herein, 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 were required to be withheld, 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.
- G. If an employer makes a deduction of tax as required by this section, the amount deducted shall constitute in the hands of such employer a trust fund held for the account of the Township of Haines as beneficial owner thereof, and the employee from whose salary, wage, commission or other compensation such tax was deducted shall be deemed to have paid such tax.

§ 75-17. Powers and duties of Income Tax Officer.

- 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 the duty of the officer to keep a record showing the amount received by the officer from each person or business paying the tax and the date of such receipt.
- B. The officer, before entering upon the officer's official duties, shall give and acknowledge a bond to the Township of Haines. Such bond shall be in the form and pursuant to specifications as provided by the Local Tax Enabling Act of 1965, December 31, P. L. 1257, Act No. 511, 53 P.S. § 6913, as amended.
- 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 reexamination 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 the Board of Supervisors of the Township of Haines. 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 the officer 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 filed, to ascertain the tax due. Every employer and every taxpayer and every person whom the officer reasonably believes be an employer or taxpayer is hereby directed and required to give to the officer or to any agent designated by the officer the means, facilities and opportunity for such examination and investigations as are hereby authorized.
- F. Any information gained by the officer, the officer's agents or by any other official or agent of the Township of Haines, as a result of any declarations, returns, investigations, hearings or verifications required or authorized by this article, 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.

§ 75-18. Compensation of Income Tax Officer.

The officer shall receive such compensation for the officer's services as shall be determined by the Board of Supervisors of the Township of Haines.

§ 75-19. Suits for collection of tax.

- A. The officer may sue in the name of the Township of Haines 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; provided, however, that 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 such person 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 25% 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 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.
- C. This section shall not be construed to limit the Township of Haines from recovering delinquent taxes by any other means provided by this article or the Local Tax Enabling Act of 1965, December 31, P. L. 1257, Act No. 511, 53 P.S. § 6913, as amended.
- D. The officer may sue for recovery of an erroneous refund, provided that 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.
- E. Upon entry of judgment against any taxpayer, the officer is authorized and empowered to institute such execution proceeding against the property of the taxpayer as is authorized by law.

§ 75-20. Interest and penalties.

If, for any reason, the tax is not paid when due, interest at the rate of 6% per annum on the amount of said tax, and an additional penalty of $\frac{1}{2}$ of 1% 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 therefor shall, in addition, be liable for the costs of collection and the interest and penalties herein imposed.

§ 75-21. Violations and penalties.

- 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 the employer's employees or fails, neglects or refuses to deduct or withhold the tax from the employer's employees; any person who refuses to permit the officer or any agent designated by the officer to examine such person's books, records and 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 such person's 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, upon conviction thereof before any District Justice or court

of competent jurisdiction , be sentenced to pay a fine of not more than \$500 for each offense, and costs, and in default of payment of said fine and costs, to be imprisoned for a period not exceeding 30 days.

- B. Any person who divulges any information which is confidential under the provisions of this article shall, upon conviction thereof before any District Justice or court of competent jurisdiction, be sentenced to pay a fine of not more than \$500 for each offense, and costs, and in default of payment of said fines and costs, to be imprisoned for a period not exceeding 30 days.
- 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 such person from making such declaration or returns.
- E. In this section imposing fines and penalties, the term "person," in the case of association, shall mean the partners or members thereof and, as applied to corporations, the officers thereof.

§ 75-22. Payments and refunds.

The officer is hereby authorized to accept payment of the amount of tax claimed in any case where there is a bona fide dispute as to the validity of the claim for tax. If it shall thereafter be judicially determined by a court of competent jurisdiction that there has been an overpayment, the amount of overpayment shall be returned to the taxpayer.

§ 75-23. Applicability.

- A. The tax imposed by this article shall not apply to:
 - (1) Any person as to whom it is beyond the legal power of the Township of Haines to impose the tax herein provided under the Constitution and laws of the United States and/or the Constitution and laws of the Commonwealth of Pennsylvania.
 - (2) The net profits of any institution or organization operated for public, religious, educational or charitable purposes, an institution or organization not organized or operated for private profit or a trust or a foundation established for any of said purposes.
- B. This section shall not be construed to exempt any person or corporation who is an employer from the duty of collecting the tax at source from employees and paying the amount collected to the Township of Haines under the provisions for collection at source.

§ 75-24. Audit of accounts.

At least once each year or more often, in the discretion of the Board of Supervisors of the Township of Haines, an examination of the books, accounts and records of the officer shall be

made by a certified public accountant or a competent, independent public accountant appointed by the Board. A report of the audit shall be filed with the Board. No further or additional audit shall be performed by elected or appointed auditors.

§ 75-25. Statutory authority.

This article is enacted under and by virtue of the authority of the Local Tax Enabling Act of 1965, December 31, P. L. 1257, Act No. 511, 53 P.S. § 6913, as amended.

§ 75-26. Word usage.

The use of the masculine gender herein shall be deemed to include the feminine and neuter, the use of the neuter shall be deemed to include the masculine and feminine genders, the use of the singular shall be deemed to include the plural and vice versa, whenever the context so requires.

**ARTICLE III
Per Capita Tax**

[Ordinance No. 27, adopted by the Board of Supervisors 12-27-1993, which contains provisions for a per capita tax is currently under review by township officials. Upon completion of said review, the Per Capita Tax Ordinance will be included here. Current per capita tax provisions are on file in the township offices and may be examined there.]