

Article II — Definitions

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Article II — Definitions

§ 84-201 In General.

For purposes of this Chapter, the terms defined in the remaining Sections of this Article II shall have the meanings indicated, whether with or without initial capital letters, unless the context in which they are used clearly indicates a different meaning.

§ 84-201.1 Earned Income and Net Profits.

The term “earned income and net profits” shall mean, for an individual for a given calendar year, the sum of that individual’s “earned income” within the meaning of § 80-112 (relating to Earned Income Tax—Definitions—Earned Income) and “net profits” within the meaning of § 80-118 (relating to Earned Income Tax—Definitions—Net Profits) for the given calendar year.

§ 84-202 Employer.

The term “employer” shall mean an individual, partnership, limited partnership, limited liability company, limited liability partnership, association, corporation, governmental entity, agency, or other entity that engages the services of any individual and makes payment to said individual, whether by salary, wages, commissions, fees, or otherwise. The term “employer” shall also include self-employed persons.

§ 84-203 Individual.

The term “individual” shall mean, for any given year, any person who attains or is over the age of eighteen (18) years as of January 1 of that year and is engaged in any occupation of any nature, type, or kind whatsoever within the corporate limits of the Borough of Alburty during the year, whether in the employ of another or self-employed.

§ 84-204 Occupation.

The term “occupation” shall mean any trade, profession, business, or undertaking of any kind carried on or performed within the corporate limits of the Borough of Alburty for which recompense is received, whether by means of salary, wages, commissions, or, if the individual is self-employed, by payment for services rendered.

§ 84-205 Tax Receiver.

The term “Tax Receiver” shall mean the person designated by the Borough of Alburty for the collection of local services taxes.