

Article IV — Administration

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Article IV — Administration

§ 84-401 Collection by Employer.

(a) **In General.** Each employer engaging in business within the Borough of Alburtis (whether situated in the Borough or outside of the Borough) is hereby charged with the duty of collecting and paying over to the Borough Tax Receiver for each year the *pro rata* portion of the

tax levied hereunder attributable to that payroll period upon each individual within his employ subject to said tax, as determined and calculated under the provisions of this Chapter. Each employer shall make a return and payment of said tax and is authorized to deduct said local services tax from each employee subject to the tax who is earning compensation from the employer, whether the employee is paid by salary, wage, commission, or otherwise, and whether or not all such services are performed within the Borough. The tax shall be collected from an employee subject to the tax at the time it is assessed against that employee under § 84-402 (relating to Assessment of the Tax). Each employer shall make and file a return showing a computation of the tax on a form to be obtained by him from the Borough Tax Receiver. Each employer shall remit the local services taxes required to be collected in any given calendar quarter within thirty (30) days following the end of the quarter. If an employer fails to file the return and pay the tax, whether or not the employer makes collection of the tax from the salary, wages, or commissions paid by him or her to an employee, except as provided in this Chapter, the employer shall be responsible for the payment of the tax in full as though the tax had been originally levied against the employer.

(b) Limitation of Liability. No employer shall be held liable for failure to withhold the tax or for the payment of the withheld tax money to the Borough if the failure to withhold taxes arises from incorrect information submitted by the employee as to the employee's place or places of employment, the employee's principal office, or where the employee is principally employed. Further, an employer shall not be liable for payment of the local services tax in an amount exceeding the amount withheld by the employer if the employer complies with the provisions of §§ 84-304 (relating to Procedure to Claim Exemptions), 84-402 (relating to Assessment of the Tax), and 84-403 (relating to Multiple Employment), and this section, and remits the amount so withheld in accordance with subsection (a).

(c) DCED Local Withholding Tax Register. Notwithstanding subsection (a), no employer shall be required to withhold from the compensation of its employees any local services tax at a rate or amount in excess of that on the officially released Local Withholding Tax Register maintained by the Pennsylvania Department of Community and Economic Development under 53 PA. STAT. ANN. § 6926.351, as in effect at the time the withholding is otherwise required under this Chapter. The provisions of this subsection (c), however, shall not affect the liability of the taxpayer employee for taxes lawfully imposed under this Chapter.

§ 84-402 Assessment of the Tax.

A person subject to the local services tax imposed under this Chapter shall be assessed a *pro rata* share of the tax for a calendar year each payroll period of the calendar year in which the person is engaging in an occupation within the Borough. The *pro rata* share of the tax assessed on the person for a payroll period shall be determined by dividing the rate of the tax for the calendar year by the number of payroll periods established by the employer for the calendar year (with any fraction rounded down to the nearest one-hundredth of a dollar). A self employed person shall be assessed a *pro rata* share of the tax for each calendar quarter, and shall pay the tax for each quarter within thirty (30) days following the end of the quarter. Each calendar quarter shall be deemed a payroll period for self employed persons.

§ 84-403 Multiple Employment.

(a) **Tax Limitation.** No person shall be subject to the payment of the local services tax by more than one political subdivision during any given payroll period, except that a person is subject to both a local services tax imposed by a school district and a local services tax imposed by a municipality located in whole or in part within that school district. The total of all local services taxes authorized under the Local Tax Enabling Act, 53 PA. STAT. ANN. § 6924.101 *et seq.*, collected from any given person for any given calendar year shall be no more than fifty-two dollars (\$52.00), irrespective of the number of political subdivisions within which the person may be employed. The Tax Receiver shall provide a taxpayer a receipt of payment upon request by the taxpayer.

(b) **General Rule.** The situs of the local services tax shall be the place of employment determined as of the day the person first becomes subject to the tax during each payroll period. In the event a person is engaged in more than one occupation, that is, concurrent employment, or an occupation which requires the person working in more than one political subdivision during a payroll period, the priority of claim to collect the local services tax shall be in the following order:

(1) First, the political subdivision in which the person maintains the person's principal office or is principally employed;

(2) Second, the political subdivision in which the person resides and works, if such a tax is levied by that political subdivision;

(3) Third, the political subdivision in which a person is employed and which imposes the tax nearest in miles to the person's home.

(c) **Employer Withholding.** In the case of concurrent employment, an employer shall refrain from withholding the local services tax if the employee provides a recent pay statement from a principal employer that includes the name of the employer, the length of the payroll period and the amount of the local services tax withheld, and a statement from the employee that the pay statement is from the employee's principal employer and the employee will notify other employers of a change in principal place of employment within two (2) weeks of its occurrence. This information shall be attached to an exemption certificate as provided under § 84-304, and a duplicate original of the exemption certificate and supporting documentation shall be filed with the Tax Receiver.

§ 84-404 Duties of Tax Receiver.

(a) It shall be the duty of the Borough Tax Receiver to collect and receive the tax imposed by this Chapter and to keep full and accurate records.

(b) The Borough Tax Receiver is hereby charged with the administration and enforcement of the provisions of this Chapter and is, in addition, empowered to promulgate rules and regulations in furtherance of this duty. Any person aggrieved by any decision of the Borough Tax Receiver shall have the right to appeal in accordance with the provisions of the Local Taxpayers Bill of Rights Act, 53 PA. CONS. STAT. §§ 8421-8438, as supplemented by the rules, regu-

lations, and procedures set forth in Chapter 87 (relating to Taxpayer Bill of Rights) and by § 84-305 (relating to Refunds).

(c) The Borough Tax Receiver is hereby authorized to examine the books and records of any employer in order to verify the accuracy of returns in his office, or if no return was made, to ascertain the tax due. Each employer is hereby directed and required to give the Tax Receiver the means, facilities, and opportunity for such examination.

§ 84-405 Collection of Delinquent Taxes.

The Tax Receiver is hereby authorized to proceed to collect delinquencies in the taxes imposed under this Chapter, including penalties and interest, in accordance with the procedures provided by law.

§ 84-406 Restricted Use of Tax Revenues.

Effective January 1, 2008, the Borough may only use the funds derived from the local services tax imposed under this Chapter for the following purposes:

(a) emergency services, which shall include emergency medical services, police services, and/or fire services;

(b) road construction and/or maintenance;

(c) reduction of property taxes; and/or

(d) property tax relief through implementation of a homestead and farmstead exclusion in accordance with 53 PA. CONS. STAT. Chapter 85, Subchapter F (relating to homestead property exclusion). In the event the Borough decides to implement a homestead and farmstead exclusion under this subsection (d), the Borough shall comply with the requirements of 53 PA. STAT. ANN. § 6922.6(b).

The Borough shall use no less than twenty-five percent (25%) of the funds derived from the local services tax for emergency services under subsection (a).