

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.

[Ord. 415 10-29-2003]

§ 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.

[Ord. 512 11-26-2013]

§ 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.

[Ords. 415 10-29-2003, 467 12-26-2007]

§ 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.

[Ord. 415 10-29-2003]

§ 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 Alburdis for which recompense is received, whether by means of salary, wages, commissions, or, if the individual is self-employed, by payment for services rendered.

[Ords. 415 10-29-2003, 512 11-26-2013]

§ 84-205 Tax Receiver.

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

[Ords. 415 10-29-2003, 431 12-29-2005, 467 12-26-2007]