

CHAPTER XXII  
TAXATION, SPECIAL

Part 1  
Earned Income

- Section 1. Legislative Authority; Short Title; Effective Date
- Section 2. Incorporation of Statute
- Section 3. Imposition of Tax
- Section 4. Declaration, Return and Payment of Tax
- Section 5. Collection at Source
- Section 6. Administration
- Section 7. Applicability
- Section 8. Severability
- Sections 9 to 20. Reserved to accommodate future ordinances

Part 2  
Per Capita

- Section 21. Legislative Authority; Short Title; Effective Date
- Section 22. Imposition of Tax
- Section 23. List of Residents
- Section 24. Collection Procedures
- Section 25. Severability

Part 1  
Earned Income

Section 1. <sup>2</sup> Legislative Authority; Short Title; Effective Date. <sup>1</sup>  
This ordinance<sup>2</sup> is enacted pursuant to the authority granted by the General Assembly of the Commonwealth of Pennsylvania, in the Act of 1965 P. L. 1257, known as The Local Tax Enabling Act, effective January 1, 1966, and shall be known as The Earned Income Tax Ordinance. The provisions of this ordinance shall become effective July 13, 1966. (June 13, 1966, Section 1, as reenacted and amended by Ordinance 54, October 2, 1972, Section 1)

Section 2. Incorporation of Statute. The provisions of Section 13 of The Local Tax Enabling Act (1965 P. L. 1257) are incorporated herein<sup>3</sup> by reference, except that where options are provided in the said Section 13, this ordinance designates the option selected, and except as and where hereinafter<sup>4</sup> specifically provided otherwise. (June 13, 1966, Section 2, as reenacted by Ordinance 54, October 2, 1972, Section 1)

Section 3. Imposition of Tax. A tax for general revenue purposes in the amount of one per centum (1%) is hereby imposed on earned income and net profits earned by residents and nonresidents of the Borough of Harrisville during the taxable year, beginning July 13, 1966, and continuing for each taxable year thereafter. (June 13, 1966, Section 3, as reenacted by Ordinance 54, October 2, 1972, Section 1)

Section 4. Declaration, Returns and Payment of Tax.

A. Net Profits. Every taxpayer making net profits in any year shall file a declaration of his estimated net profits for the current year and shall pay the tax due thereon in quarterly installments, and shall file a final return and pay to the Officer the balance of the tax due, all as provided in Section 13-III-A(1) of The Local Tax Enabling Act.

- 
1. This heading and the headings of Sections 2 to 8 of this chapter are part of this ordinance as enacted or as reenacted.
  2. Sections 1 to 8 of this chapter.
  3. In this ordinance, Sections 1 to 8 of this chapter.
  4. In Sections 4 to 8 of this chapter.

B. Earned Income

1. Final Returns. For each and every year every taxpayer shall make and file final returns and pay the taxes due, all as provided in Section 13-III-B(1) of The Local Tax Enabling Act.

2. Quarterly Returns. 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<sup>5</sup> shall make and file with the Officer quarterly returns and shall pay quarterly the amount of tax shown as due on such returns, all as provided in Section 13-III-B(2) of The Local Tax Enabling Act.

(June 13, 1966, Section 4, as reenacted and amended by Ordinance 54, October 2, 1972, Section 1)

Section 5. Collection at Source.

A. Every employer having an office, factory, workshop, branch, warehouse or other place of business within the Borough of Harrisville shall deduct the tax imposed by this ordinance<sup>6</sup> on the earned income due to his employe or employes and shall file quarterly returns and final returns and pay quarterly to the Officer the amount of taxes deducted, all as set forth in Section 13-IV of The Local Tax Enabling Act.

B. Every employer who discontinues business prior to December 31 of the "current year" shall, within thirty (30) days after the discontinuance of business, file the returns and withholding statements required under The Local Tax Enabling Act and pay the tax due.

C. No employer shall be required to register, deduct taxes, file returns or pay taxes in the cases of domestic servants.

(June 13, 1966, Section 5, as reenacted and amended by Ordinance 54, October 2, 1972, Section 1)

Section 6. Administration. The Income Tax Officer or Officers shall be selected from time to time by resolution of, and shall receive such compensation for his or their services and expenses as determined from time to time by, the Borough Council. Such Officer or Officers shall have the powers and duties, and be subject to the penalties, provided in The Local Tax Enabling Act. (June 13, 1966, Section 6, as reenacted by Ordinance 54, October 2, 1972, Section 1)

---

5. See Section 5 of this chapter.

6. Sections 1 to 8 of this chapter; see especially Section 3.

Section 7. Applicability. The tax imposed by Section three of this ordinance<sup>7</sup> shall not be levied on the earned income or net profits of any person, institution or organization as to whom or which it is beyond the power of the Borough of Harrisville to impose such tax under the Constitution of the United States of America or the Constitution and laws of the Commonwealth of Pennsylvania. (June 13, 1966, Section 7, as reenacted by Ordinance 54, October 2, 1972, Section 1)

Section 8. Severability. The provisions of this ordinance<sup>8</sup> are severable. If any part of this ordinance is declared to be unconstitutional, illegal or otherwise invalid, the invalidity of the remaining provisions shall be unaffected thereby. It is the intention of Borough Council of the Borough of Harrisville that this ordinance would have been adopted had such unconstitutional, illegal or otherwise invalid part not been included herein. (June 13, 1966, Section 8, as reenacted by Ordinance 54, October 2, 1972, Section 1)

---

7. Section 3 of this chapter.

8. Sections 1 to 8 of this chapter.

Part 2  
Per Capita

Section 21. Legislative Authority; Short Title; Effective Date.<sup>9</sup>  
This ordinance<sup>10</sup> is enacted pursuant to the authority granted by the General Assembly of the Commonwealth of Pennsylvania, in the Act of 1965 P. L. 1257, known as The Local Tax Enabling Act, effective January 1, 1966, and shall be known as the Per Capita Tax Ordinance.<sup>11</sup> The provisions of this ordinance shall become effective January 1, 1968. (Ordinance 29, February 5, 1968, Section 1, as reenacted and amended by Ordinance 55, October 2, 1972, Section 1)

Section 22. Imposition of Tax. Each resident or inhabitant eighteen (18) years of age or older in the Borough of Harrisville shall annually pay for the use of the said Borough a per capita tax of five dollars (\$5.00). Every husband against whose wife a per capita tax is levied shall be liable for the payment of such tax. Collection thereof from such husband may be made and enforced in the manner provided by law for the collection and enforcement of payment of other taxes owing by such husband, including collection thereof from the husband's employer. This tax is levied and enforced from January 1, 1968 to December 31, 1968, and shall continue in force on a calendar-year basis thereafter without annual reenactment unless the rate of the tax is subsequently changed. (Ordinance 29, February 5, 1968, Section 2, as reenacted and amended by Ordinance 55, October 2, 1972, Section 1)

Section 23. List of Residents. The duly elected assessors shall annually prepare a list of all residents or inhabitants of the Borough of Harrisville over eighteen (18) years of age and shall return the same with the other taxable property as provided by law. Such list of residents or inhabitants shall be included and certified in the list of taxable property to be certified to the Borough. (Ordinance 29, February 5, 1968, Section 3, as reenacted and amended by Ordinance 55, October 2, 1972, Section 1)

Section 24. Collection Procedures. The assessment, collection, notices, exonerations, reports of omitted names, liability of husband for wife's tax, collection from employer, collector, penalties for refusal or failure to pay the tax and compensation of the collector shall be as provided in The Local Tax Collection Law of 1945 P. L. 1050, as amended.

- 
9. This heading and the headings of Sections 21 to 25 of this chapter are part of this ordinance as enacted and reenacted.
  10. Sections 21 to 25 of this chapter.
  11. Ordinance 55 also amended the title of Ordinance 29.

It is the intent and purpose of this ordinance<sup>12</sup> that the collection and enforcement of this tax shall be subject to and controlled by the provisions of the aforesaid Local Tax Collection Law as are other taxes.

(Ordinance 29, February 5, 1968, Section 4, as reenacted by Ordinance 55, October 2, 1972, Section 1)

Section 25. Severability. If any section, clause or part of this ordinance<sup>13</sup> is for any reason found to be unconstitutional, illegal or invalid, such unconstitutionality, illegality or invalidity shall not affect or impair any of the remaining provisions, sentences, clauses or sections or parts of this ordinance. It is hereby declared as the intent of the Borough of Harrisville that this ordinance would have been adopted had such unconstitutional, illegal or invalid sentences, clauses, sections or parts thereof not been included herein. (Ordinance 29, February 5, 1968, Section 5, as reenacted by Ordinance 55, October 2, 1972, Section 1)

---

12. Sections 21 to 25 of this chapter.

13. Sections 21 to 25 of this chapter.