

ORDINANCE NO. 9 of 1966

AN ORDINANCE levying a One (1%) **per cent** tax against the net profits, salaries, wages, commissions, compensation and other earned income of each resident and inhabitant of the Borough of Mill Village.

- #1. A Tax of One (1%) **per cent** is herewith levied on the net profits, salaries, wages, commissions, compensation and other earned income of each resident and inhabitant of the Borough of Mill Village, Erie County, Pennsylvania, which Tax os for the fiscal year commencing January 1, 1967, and ending December 31, 1967.
- #2. Every taxpayer shall file with the (Inheritance Tax) Officer, on a form prescribed or approved by the Officer, a final return showing the amount of net profits, salaries, wages, commissions, compensation and other earned income received during the year beginning January 1, 1967 and ending December 31, 1967, the total amount of tax due, thereon, the amount of tax paid thereon, the amount of tax that has been withheld at the source and the balance of tax due. At the time of filing the return, the taxpayer shall pay the balance due or make claim for refund in the case of overpayment.
- #3. Every employer having an office, factory, workshop, branch, warehouse, or other place of business within the Borough of Mill Village, 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 Ordinance on the earned income due his employee or employees, and shall on or before April 30, 1967, July 31, 1967, October 1967 and January 31, 1968, file a return and pay to the Officer the amount of taxes deducted during the **preceeding** three **months** periods ending March 31, 1967, June 30, 1967, September 30, 1967 and December 31, 1967, respectively.
- #4. On or before February 28, **1968, of the succeeding year**, every employer shall file with the Officer, for each employee, whether employed all or part of the year, an annual return showing the total amount of earned income paid, the total amount of taxes deducted, and the total amount of tax paid to the Officer, for a period beginning January 1, 1967 and ending December 31, 1967.
- #5. All forms for filing the required returns shall be furnished by the Officer.
- #6. Collection of delinquent taxes provided for in this Ordinance may be made and enforced in the manner provided by law for the collection and enforcement of other taxes as well as by the authority granted in Sections 13, 18, 19, 29 and 21 of the Local Tax Enabling Act, P. L. 1257, December 31, 1965, as amended, which sections are incorporated herein by reference.
- #7. This tax is levied under the Authority of the Local Tax Enabling Act, P. L. 1257, December 31, 1965, as amended: 53 Pa. State Ann. Sec. 6901, et. Seq.

ATTEST:

Susan E. Kerr
Secretary

John F. Carr
President

Jack M. Hunter
Mayor

Approved and enacted this 17th day of December, 1966.