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**PART 1**

**REALTY TRANSFER TAX**

**§24-101. Title.**

This Part shall be known as the “Realty Transfer Tax Ordinance of New Britain Township.”

(Res. 86-28, 11/24/1986, §1; as amended by Ord. 2007-02-01, 2/12/2007)

**§24-102. Imposition of Tax.**

A realty transfer tax for general revenue purposes is hereby imposed upon the transfer of real estate or interest in real estate situated within New Britain Township, regardless of where the documents making the transfer are made, executed or delivered or where the actual settlements on such transfer took place, as authorized by Article XI-D, “Local Real Estate Transfer Tax,” 72 P.S. §8101-D, et seq.

(Res. 86-28, 11/24/1986, §2; as amended by Ord. 2007-02-01, 2/12/2007)

**§24-103. Definitions.**

**ASSOCIATION** — a partnership, limited partnership or any other form of unincorporated enterprise owned or conducted by two or more persons other than a private trust or decedent’s estate.

**CORPORATION** — a corporation, joint-stock association, business trust or banking institution which is organized under the laws of this Commonwealth, the United States or any other state, territory, foreign county or dependency.

**DOCUMENT** — any deed, instrument or writing which conveys, transfers, demises, vests, confirms or evidences any transfer or demise of title to real estate, but does not include will, mortgages, deeds of trust or other instruments or like character given as security for a debt and deeds of release thereof to the debtor, land contracts whereby the legal title does not pass to the grantee until the total consideration specified in the contract has been paid or any cancellation thereof, unless the consideration is payable over a period of time exceeding 30 years or instruments solely grant, vest or confirm a public utility easement. “Document” shall also include a declaration of acquisition required to be presented for recording under §24-102 of this Part.

**FAMILY FARM CORPORATION** — a corporation of which at least 75% of its assets are devoted to the business of agriculture and at least 75% of each class of

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stock of the corporation is continuously owned by members of the same family. The business or agriculture shall not be deemed to include:

- A. Recreational activities such as, but not limited to, hunting, fishing, camping, skiing, show competition or racing.
- B. The raising, breeding or training of game animals or game birds, fish, cats, dogs or pets or animals intended for use in sporting or recreational activities.
- C. Fur farming.
- D. Stockyard and slaughterhouse operations.
- E. Manufacturing or processing operations of any kind.

**MEMBERS OF THE SAME FAMILY** — any individual, such individual's brothers and sisters, the brothers and sisters of such individuals parents and grandparents and ancestors and lineal descendants of any of the foregoing, a spouse of any of the foregoing and the estate of any of the foregoing. Individuals related by the half-blood or legal adoption shall be treated as if they were related by the whole-blood.

**PERSON** — every natural person, association or corporation. Whenever used in any clause prescribing and imposing a fine or imprisonment, or both, the term "person" as applied to associations, shall include the responsible members or general partners thereof and as applied to corporations, the officers thereof.

**REAL ESTATE** — shall include the following:

- A. All lands, tenements or hereditaments within New Britain Township including, without limitation, buildings, structures, fixtures, mines, minerals, oil, gas, quarries, spaces with or without upper or lower boundaries, trees and other improvements, immovables or interests which by custom, usage or law pass with a conveyance of land, but excluding permanently attached machinery and equipment in an industrial plant.
- B. A condominium unit.
- C. A tenant stockholder's interest in a cooperative housing corporation, trust or association under a proprietary lease or occupancy agreement.

**REAL ESTATE COMPANY** — a corporation or association which is primarily engaged in the business of holding, selling or leasing real estate, 90% or more of the ownership interest in which is held by 35 or fewer persons and which:

- A. Derives 60% or more of its annual gross receipts from the ownership or disposition of real estate.

- B. Holds real estate, the value of which comprises 90% or more of the value of its entire tangible asset holdings exclusive of tangible assets which are freely transferable and actively traded on an established market.

TITLE TO REAL ESTATE –

- A. Any interest in real estate which endures for a period of time, the termination of which is not fixed or ascertained by a specific number of years including, without limitation, an estate in fee simple, life estate or perpetual leasehold.
- B. Any interest in real estate enduring for a fixed period of years but which, either by reason of the length of the term or the grant of a right to extend the terms by renewal or otherwise, consists of a group of rights approximating those of an estate in fee simple, life estate or perpetual leasehold including, without limitation, a leasehold interest or possessory interest under a lease or occupancy agreement for a term of 30 years or more or a leasehold interest or possessory interest in real estate in which the lessee had equity.

TOWNSHIP — New Britain Township, Bucks County, Pennsylvania.

TRANSACTION — the making, executing, delivering, accepting or presenting for recording of a document.

VALUE –

- A. In the case of any bona fide sale of real estate at arm's length for actual monetary worth, the amount of the actual consideration therefor, paid or to be paid, including liens or other encumbrances thereon existing before the transfer and not removed thereby, whether or not the underlying indebtedness is assumed and ground rents or a commensurate part thereof where such liens or other encumbrances and ground rents also encumber or are charged against other real estate; provided, that where such documents shall set forth a nominal consideration, the "value" thereof shall be determined from the price set forth in or actual consideration for the contract of sale.
- B. In the case of a gift, sale by execution upon a judgment or upon the foreclosure of a mortgage by a judicial officer, transactions without consideration or for consideration less than the actual monetary worth of the real estate, a taxable lease, an occupancy agreement, a leasehold or possessory interest, any exchange of properties or the real estate of an acquired company, the actual monetary worth of the real estate determined by adjusting the assessed value of the real estate for local real estate tax purposes for the common level ratio factor developed by the Pennsylvania Department of Revenue for Pennsylvania Realty Transfer Tax base calculations.

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- C. In the case of an easement or other interest in real estate the value of which is not determinable under subsection (A) or (B) above, the actual monetary worth of such interest.
- D. The actual consideration for or actual monetary worth of any executory agreement for the construction of buildings, structures or other permanent improvements to real estate between the grantor and other persons existing before the transfer and not removed thereby or between the grantor, the agent or principal of the grantor of a related corporation, association or partnership and the grantee existing before or effective with the transfer.

(Res. 86-28, 11/24/1986, §3; as amended by Ord. 2007-02-01, 2/12/2007)

### **§24-104. Imposition of Tax; Interest.**

1. Every person who makes, executes, delivers, accepts or presents for recording any document or in whose behalf any document is made, executed, delivered, accepted or presented for recording, shall be subject to pay for and in respect to the transaction or any part thereof, a tax at the rate of 1% to the value of the real estate represented by such document, which tax shall be payable at the time the document is presented for recording or within 30 days of acceptance of such document or within 30 days of becoming an acquired company, whichever shall first occur.
2. The payment of the tax imposed herein shall be evidenced by the affixing of an official stamp or writing by the Bucks County Recorder of Deeds whereon the date of the payment of the tax, amount of the tax and the signature of the collecting agent shall be set forth.
3. It is the intent of this Part that the entire burden of the tax imposed herein on a person or transfer shall not exceed the limitations prescribed in the Local Tax Enabling Act, Act of December 31, 1965, P.L. 1257, 53 P.S. §6901 et seq., so that if any other political subdivision shall impose or hereafter shall impose such tax on the same person or transfer then the tax levied by the Township under the authority of that Act shall, during the time such duplication of the tax exists, except as hereinafter otherwise provided, by 1/2 of the rate and such 1/2 rate shall be come effective without any action on the part of New Britain Township; provided, however, that the Township and any other political subdivision which impose such tax on the same person or transfer may agree that, instead of limiting their respective rate to 1/2 the rate herein provided, they will impose respectively different rate, the total of which shall not exceed the maximum rate permitted under the "Local Tax Enabling Act."
4. If for any reason the tax is not paid when due, interest at the rate in effect at the time the tax is due, shall be added and collected.

(Res. 86-28, 11/24/1986, §4; as amended by Ord. 2007-02-01, 2/12/2007)

**§24-105. Exempt Parties.**

The United States, the Commonwealth or any of their instrumentalities, agencies or political subdivisions shall be exempt from payment of the tax imposed by this Part. The exemption of such governmental bodies shall not, however, relieve any other party to a transaction from liability for the tax.

(Res. 86-28, 11/24/1986, §5; as amended by Ord. 2007-02-01, 2/12/2007)

**§24-106. Excluded Transactions.**

1. The tax imposed by §24-104 hereof, shall not be imposed upon:
  - A. A transfer to the Commonwealth or to any of its instrumentalities, agencies or political subdivisions, by gift, dedication or deed in lieu of condemnation or deed of confirmation in connection with condemnation proceedings or a reconveyance by the condemning body of the property condemned to the owner of record at the time of condemnation which reconveyance may include property fine adjustments; provided, said reconveyance is made within one year from the date of condemnation.
  - B. A document which the Township is prohibited from taxing under the Constitution or statutes of the United States.
  - C. A conveyance to a municipality, township, school district or county pursuant to acquisition by the municipality, township, school district or county of a tax delinquent property at sheriff sale or tax claim bureau sale.
  - D. A transfer for no or nominal actual consideration which corrects or confirms a transfer previously recorded, but which does not extend or limit existing record legal title or interest.
  - E. A transfer of division in kind for no or nominal actual consideration of property passed by testate or intestate succession and held by covenants; however, if any of the parties take shares greater in value than their undivided interest, tax is due on the excess.
  - F. A transfer between husband and wife, between persons who were previously husband and wife who have since been divorced, provided the property or interest therein subject to such transfer was acquired by the husband and wife or husband or wife prior to the granting of the final decree in divorce, between parent and child or the spouse of such child, between brother or sister or spouse of a brother or sister and between a grandparent and grandchild or the spouse of such grandchild, except that a subsequent transfer by the grantee within one year shall be subject to tax as if the grantor were making such transfer.

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- G. A transfer for no or nominal actual consideration of property passing by testate or intestate succession from a personal representative of a decedent to the decedent's devisee or heir.
- H. A transfer for no or nominal actual consideration to a trustee of an ordinary trust where the transfer of the same property would be exempt if the transfer was made directly from the grantor to all of the possible beneficiaries, whether or not such beneficiaries are contingent or specifically named. No such exemption shall be granted unless the Recorder of Deeds is presented with a copy of the trust instrument that clearly identifies the grantor and all possible beneficiaries.
- I. A transfer for no or nominal actual consideration from a trustee to a beneficiary of an ordinary trust.
- J. A transfer for no or nominal actual consideration from trustee to successor trustee.
- K. A transfer for no or nominal actual consideration between principal and agent or straw party or from or to an agent or straw party where, if the agent or straw party were his principal, no tax would be imposed under this Part. Where the document by which title is acquired by a grantee or statement of value fails to set forth that the property was acquired by the grantee from, or for the benefit of, his principal, there is a rebuttable presumption that the property is the property of the grantee in his individual capacity if the grantee claims an exemption from taxation under this subsection.
- L. A transfer made pursuant to the statutory merger or consolidation of a corporation or statutory division of a nonprofit corporation, except where the department reasonably determines that the primary intent for such merger, consolidation or division is avoidance of the tax imposed by this part.
- M. A transfer from a corporation or association of real estate held of record in the name of the corporation or association where the grantee owns stock of the corporation or an interest in the association in the same proportion as his interest in or ownership of the real estate being conveyed and where the stock of the corporation or the interest in the association has been held by the grantee for more than two years.
- N. A transfer from a nonprofit industrial development agency or authority to a grantee of property conveyed by the grantee to that agency or authority as security for a debt of the grantee or a transfer to a nonprofit industrial development agency or authority.
- O. A transfer from a nonprofit industrial development agency or authority to a grantee purchasing directly from it, but only if the grantee shall directly use

such real estate for the primary purpose of manufacturing, fabricating, compounding, processing, publishing, research and development, transportation, energy conversion, energy production, pollution control, warehousing or agriculture and the agency or authority has the full ownership interest in the real estate being transferred.

- P. A transfer by a mortgagor to the holder of a bona fide mortgage in default in lieu of a foreclosure or a transfer pursuant to a judicial sale in which the successful bidder is the bona fide holder of a mortgage, unless the holder assigns the bid to another person.
  - Q. Any transfer between religious organizations or other bodies or person holding title for a religious organization if such real estate is not being or has not been used by such transferor for commercial purposes.
  - R. A transfer to a conservancy which possesses a tax exempt status pursuant to §501(c)(3) of the Internal Revenue Code of 1954, (68A Stat. 3, 26 U.S.C., §501(c)(3)) and which has as its primary purpose preservation of land for historic, recreational, scenic, agricultural or open space opportunities.
  - S. A transfer of real estate devoted to the business of agriculture to a family farm corporation by a member of the same family which directly owns at least 75% of each class of the stock thereof.
  - T. A transfer between members of the same family of an ownership interest in a real estate company or family farm corporation.
  - U. A transaction wherein the tax due is \$1 or less.
  - V. Leases for the production or extraction of coal, oil, natural gas or minerals and assignments thereof.
2. In order to exercise any exclusion provided in this Section, the true, full and complete value of the transfer shall be shown on the statement of value. A copy of the Pennsylvania Realty Transfer Tax Statement of Value may be submitted for this purpose. For leases of coal, oil, gas or minerals, the statement of value may be limited to an explanation of the reason such document is not subject to tax under this Part.

(Res. 86-28, 11/24/1986, §6; as amended by Ord. 2007-02-01, 2/12/2007)

#### **§24-107. Related Documents.**

Documents relating to associations or corporations and members, partners, stockholders or shareholders thereof.

(Res. 86-28, 11/24/1986, §7; as amended by Ord. 2007-02-01, 2/12/2007)

**§24-108. Acquired Company.**

1. A real estate company is an acquired company upon a change in the ownership interest in the company; however effected, if the change does not affect the continuity of the company and of itself or together with prior changes has the effect of transferring, directly or indirectly, 90% or more of the total ownership interest in the company within a period of three years.
2. With respect to real estate acquired after February 16, 1986, a family farm corporation is an acquired company when, because of voluntary or involuntary dissolution, it ceases to be a family farm corporation or when, because of issuance or transfer of stock or because of acquisition or transfer of assets that are devoted to the business of agriculture, it fails to meet the minimum requirements of a family farm corporation under this Part.
3. Within 30 days after becoming an acquired company, the company shall present a declaration of acquisition with the recorder of each county in which it holds real estate for the affixation of documentary stamps and recording. Such declaration shall set forth the value of real estate holdings of the acquired company in such county. A copy of the Pennsylvania Transfer Tax Declaration of Acquisition may be submitted for this purpose.

(Res. 86-28, 11/24/1986, §8; as amended by Ord. 2007-02-01, 2/12/2007)

**§24-109. Credits Against Tax.**

1. Where there is a transfer of a residential property by a licensed real estate broker which property was transferred to him within the preceding year as consideration for the purchase of other residential property, a credit for the amount of the tax paid at the time of the transfer to him shall be given to him toward the amount of the tax due upon the transfer.
2. Where there is a transfer by a builder of residential property which was transferred to the builder within the preceding year as consideration for the purchase of new, previously unoccupied residential property, a credit for the amount of the tax paid at the time of the transfer to the builder shall be given to the builder toward the amount of the tax due upon the transfer.
3. Where there is a transfer of real estate which is leased by the grantor, a credit for the amount of tax paid at the time of the lease shall be given the grantor toward the tax due upon the transfer.
4. Where there is a conveyance by deed or real estate which was previously sold under a land contract by the grantor, a credit for the amount of tax paid at the time of the sale shall be given the grantor toward the tax due upon the deed.

5. If the tax due upon the transfer is greater than the credit given under this Section, the difference shall be paid. If the credit allowed is greater than the amount of tax due, no refund or carryover credit shall be allowed.

(Res. 86-28, 11/24/1986, §9; as amended by Ord. 2007-02-01, 2/12/2007)

**§24-110. Extension of Lease.**

In determining the term of a lease, it shall be presumed that a right or option to renew or extend a lease will be exercised if the rental charge to the lessee is fixed or if a method for calculating the rental charge is established.

(Res. 86-28, 11/24/1986, §10; as amended by Ord. 2007-02-01, 2/12/2007)

**§24-111. Proceeds of Judicial Sale.**

The tax herein imposed shall be fully paid and have priority out of the proceeds of any judicial sale of real estate before any other obligation, claim, lien, judgment, estate or costs of the sale and of the writ upon which the sale is made, except the State Realty Transfer Tax and the sheriff or other officer conducting said sale, shall pay the tax herein imposed out of the first moneys paid to him in connection therewith. If the proceeds of the sale are insufficient to pay the entire tax herein imposed, the purchaser shall be liable for the remaining tax.

(Res. 86-28, 11/24/1986, §11; as amended by Ord. 2007-02-01, 2/12/2007)

**§24-112. Duties of Recorder of Deeds.**

1. As provided in 16 P.S. §11011-6, as amended by Act of July 7, 1983 (P.L. 40, No. 21) the Recorder of Deeds shall be the collection agent for the local realty transfer tax, including any amount payable to New Britain Township based on a redetermination of the amount of tax due by the Commonwealth of Pennsylvania of the Pennsylvania Realty Transfer Tax, without compensation from New Britain Township.
2. In order to ascertain the amount of taxes due when the property is located in more than one political subdivision, the recorder shall not accept for recording such a deed unless it is accompanied by a statement of value showing what taxes are due each municipality.
3. On or before the 10th of each month, the Recorder shall pay over to New Britain Township all local realty transfer taxes collected, less 2% for use of the County, together with a report containing the information as is required by the Common-

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wealth of Pennsylvania in reporting collections of the Pennsylvania Realty Transfer Tax. The 2% commission shall be paid to the County.

4. Upon a redetermination of the amount of realty transfer tax due by the Commonwealth of Pennsylvania, the Recorder shall re-record the deed or record the additional Realty Transfer Tax form only when both the State and local amounts and a re-recording or recording fee has been tendered.

(Res. 86-28, 11/24/1986, §12; as amended by Ord. 2007-02-01, 2/12/2007)

### **§24-113. Statement of Value.**

Every document lodged with or presented to the Recorder of Deeds for recording shall set forth therein and as a part of such document the true, full and complete value thereof or shall be accompanied by a statement of value executed by a responsible person connected with the transaction showing such connection and setting forth the true, full and complete value thereof or the reason, if any, why such document is not subject to tax under this Part. A copy of the Pennsylvania Realty Transfer Tax Statement of Value may be submitted for this purpose. The provisions of this subsection shall not apply to any excludable real estate transfers which are exempt from taxation based on family relationship. Other documents presented for the affixation of stamps shall be accompanied by a certified copy of the document and statement of value executed by a responsible person connected with the transaction showing such connection and setting forth the true, full and complete value thereof or the reason, if any, why such document is not subject to tax under this Part.

(Res. 86-28, 11/24/1986, §13; as amended by Ord. 2007-02-01, 2/12/2007)

### **§24-114. Civil Penalties.**

1. If any part of any underpayment of tax imposed by this Part is due to fraud, there shall be added to the tax an amount equal to 50% of the underpayment.
2. In the case of failure to record a declaration required under this Part on the date prescribed therefor, unless it is shown that such failure is due to reasonable cause, there shall be added to the tax 5% of the amount of such tax if the failure is for not more than one month, with an additional 5% for each additional month or fraction thereof during which such failure continues, not exceeding 50% in the aggregate.

(Res. 86-28, 11/24/1986, §14; as amended by Ord. 2007-02-01, 2/12/2007)

**§24-115. Lien.**

The tax imposed by this Part shall become a lien upon the lands, tenements or hereditaments or any interest therein lying, being situated, wholly or in part within the boundaries of the Township, which lands, tenements, hereditaments or interest therein are described in or conveyed by or transferred by the deed which is the subject of the tax imposed, assessed and levied by this Part, said lien to begin at the time when the tax under this Part is due and payable and continue until discharge by payment or in accordance with the law and the Solicitor is authorized to file a municipal or tax claim in the Court of Common Pleas of Bucks County, in accordance with the provisions of the Municipal Claims and Liens Act of 1923, 53 P.S. §7101-C et seq., are incorporated into and made a part of this Part.

(Res. 86-28, 11/24/1986, §15; as amended by Ord. 2007-02-01, 2/12/2007)

**§24-116. Enforcement.**

All taxes imposed by this Part, together with interest and penalties prescribed herein, shall be recoverable as other debts of like character are recovered.

(Res. 86-28, 11/24/1986, §16; as amended by Ord. 2007-02-01, 2/12/2007)

**§24-117. Regulations.**

The Tax Collector of New Britain Township is charged with enforcement and collection of tax and is empowered to promulgate and enforce reasonable regulations for enforcement and collection of the tax. The regulations which have been promulgated by the Pennsylvania Department of Revenue under 72 P.S. §7101-C et seq., are incorporated and made a part of this Part.

(Res. 86-28, 11/24/1986, §17; as amended by Ord. 2007-02-01, 2/12/2007)



**PART 2**

**EARNED INCOME TAX**

**A. Earned Income Tax.**

**§24-201. Short Title.**

This Part shall be known as the “Earned Income Tax Ordinance” of New Britain Township, Bucks County, Pennsylvania, hereinafter called “Township.”

(Ord. 89-09-06, 10/9/1989, §1)

**§24-202. Incorporation of Statute.**

This Part is enacted and adopted under and by virtue of the authority of the Act of December 31, 1965, P.L. 1257, effective January 1, 1966, the “Local Tax Enabling Act” and the provisions of §§13 and 14 thereof (53 P.S. §§6913 and 6914) its supplements and amendments are incorporated herein by reference, except that where options are provided in §§13 and 14, this Part designates the options selected.

(Ord. 89-09-06, 10/9/1989, §2)

**§24-203. Imposition of Tax.**

A tax for general revenue purposes in the amount of 1% is hereby imposed on earned income, including inter alia, salaries, wages, commission, bonuses, incentive payments, fees, tips and other compensation received by residents of the Township and on earned income, including inter alia, salaries, wages, commissions, bonuses, incentive payments, fees, tips and other compensation received by nonresidents of the Township for work done or services performed or rendered in the Township and on the net profits received from businesses, professions or other activities conducted by residents of the Township and the net profits received from businesses, professions or other activities conducted in the Township by nonresidents of the Township, beginning January 1, 1990, and continuing for each succeeding year.

(Ord. 89-09-06, 10/9/1989, §3)

**§24-204. Declaration, Return and Payment of Tax.**

1. Net Profits.

- A. For 1990, every taxpayer making net profits shall, on or before April 15, 1990, make and file with the Officer on a form prescribed or approved by the

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Officer, a declaration of his estimated net profits during the period beginning January 1, 1990, and ending December 31, 1990, and pay to the Officer the tax due thereon and on or before April 15, 1991, shall file a final return showing the amount of net profits received during the period beginning January 1, 1990, and ending December 31, 1990, the total amount of tax due thereon and the total amount of tax paid thereon. At the time of filing the final return, the taxpayer shall pay to the Officer the balance of tax due or shall make demand for refund or credit in the case of overpayment.

- B. After 1990, every taxpayer making net profits in any year succeeding 1990 shall, on or before April 15 of the current year, make and file with the Officer a declaration of his estimated net profits for the current year and pay to the Officer the tax due thereon in four equal quarterly installments, all as provided in §13(III)(A)(1)(ii) of the Local Tax Enabling Act, as amended and §13(III)(A)(2) and (3), where applicable. On or before April 15 of the year following every current year, every taxpayer shall file a final return showing the amount of net profits received during the current year, the total tax due thereon and the total tax paid. At the time of filing the final return, the taxpayer shall pay to the Officer the balance of tax due or shall make demand for refund or credit in the case of overpayment.

### 2. Earned Income.

- A. For 1990, every taxpayer shall, on or before April 15, 1991, make and file with the Officer a final return showing the amount of earned income, including inter alia, salaries, wages, commissions, bonuses, incentive payments, fees, tips and compensation (other than net profits) received during the period beginning January 1, 1990, and ending December 31, 1990, the total tax due thereon, the amount of tax paid thereon that has been withheld pursuant to the provisions relating to collection at the source and the balance of the tax due. At the time of filing said final return, the taxpayer shall pay the balance of the tax due or shall make demand for refund or credit in the case of overpayment.
- B. After 1990, for the years succeeding the year 1990, every taxpayer shall make and file final returns and pay the taxes due, all as provided in §13(III)(B)(1) of the Local Tax Enabling Act, as amended.
- C. Quarterly Returns. Every taxpayer who is employed for a salary, wage or other compensation and who received any earned income not subject to the provisions relating to collection at source, shall make and file with the Officer quarterly returns and shall pay quarter-annually the amount of tax shown as due on such returns, all as provided in §13(III)(B)(2) of the Local Tax Enabling Act, as amended.

(Ord. 89-09-06, 10/9/1989, §4)

**§24-205. Collection at Source.**

1. Every employer having an office, factory, workshop, branch, warehouse or other place of business within the corporate limits of the Township who employs one or more persons, other than domestic servants, for a salary, wage, commission or other compensation, who has not previously registered, shall within 15 days after becoming an employer, register with the Officer his name and address and such other information as the Officer may require.
2. Every employer having an office, factory, workshop, branch, warehouse or other place of business within the corporate limits of the Township 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 this Part on the earned income due to his employee or employees and shall, on or before April 30 of the current year, July 31 of the current year, October 31 of the current year and January 31 of the succeeding year, file a return and pay to the Officer the amount of taxes deducted during the preceding 3-month periods ending March 31 of the current year, June 30 of the current year, September 30 of the current year and December 31 of the current year, respectively. Such return, unless otherwise agreed upon between the Officer and employer, shall show the name and Social Security Number of each such employee, the earned income of such employee during such preceding 3-month period, the tax deducted therefrom, the political subdivisions imposing the tax upon such employee, the total earned income of all such employees during such preceding 3-month period and the total tax deducted therefrom and paid with the return.
  - A. Any employer who for two of the proceeding four quarterly periods has failed to deduct the proper tax or any part thereof or has failed to pay over the proper amount of tax to the Township may be required by the Officer to file his return and pay the tax monthly. In such cases, payments of tax shall be made to the Officer on or before the last day of the month succeeding the month for which the tax was withheld.
3. On or before February 28, 1991, and in succeeding years, every employer shall file with the Officer:
  - A. An annual return showing the total amount of earned income paid, the total amount of tax deducted and the total amount of tax paid to the Officer for the period beginning January 1, 1990, and ending December 31, 1990, or the current year.
  - B. A return withholding statement for each employee employed during all or any part of the period beginning January 1 of the current year and ending December 31 of the current year, setting forth the employee's name, address and Social Security Number, the amount of earned income paid to the employee during said period, the amount of tax deducted, the political subdivision imposing the tax upon such employee and the amount of tax paid to the

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Officer. Every employer shall furnish two copies of the individual return to the employee for whom it is filed.

4. Every employer who discontinues business prior to December 31 of the current year shall within 30 days after discontinuance of business file returns and withholding statements hereinabove required and pay the tax due.
5. Except as otherwise provide in §24-209 of this Part, every employer who willfully or negligently fails or omits to make the deductions required by this Section shall be liable for payment of the taxes which he was required to withhold to the extent that such taxes have not been recovered from the employee.
6. The failure or omission of any employer to make the deductions required by this Section shall not relieve any employee from the payment of the tax or from the complying with the requirements of this Part relating to the filing of declarations and returns.

(Ord. 89-09-06, 10/9/1989, §5)

### **§24-206. Administration.**

The Income Tax Officer shall be selected, from time to time, by resolution of the Board of Supervisors and shall receive such compensation for his services and expenses as determined, from time to time, by the Township Supervisors. Such Officer shall have the powers and duties and be subject to the penalties provided in the "Local Tax Enabling Act," its supplements and amendments.

(Ord. 89-09-06, 10/9/1989, §6)

### **§24-207. Applicability.**

The tax imposed in §24-203 of this Part shall not be levied on the net profits of any person, institution or organization as to whom it is beyond the power of the Township Supervisors to impose said tax under the Constitution of the United States of America or the Constitution and laws of the Commonwealth of Pennsylvania.

(Ord. 89-09-06, 10/9/1989, §7)

### **§24-208. Credits.**

Payments of any tax on income to any state other than Pennsylvania or to any political subdivision thereof by residents thereof pursuant to any state or local law, to the extent that such income includes salaries, wages, commissions, bonuses, incentive payments, fees, tips and other compensation or net profits of businesses, professions or other activities but in such proportions as hereinafter set forth shall be credited to and allowed

as a deduction from the liability of such person for the tax imposed by this Part on salaries, wages, commissions, bonuses, incentive payments, fees, tips and other compensation or net profits of businesses, professions or other activities, if residents of the Township receive credits and deductions of a similar kind to a like degree from the tax on income imposed by the other state or political subdivision thereof. Where a credit or a deduction is allowable, it shall be allowed in proportion to the concurrent periods for which taxes are imposed by the other state or respective political subdivisions, but not in excess of the amount previously paid for a concurrent period.

(Ord. 89-09-06, 10/9/1989, §8)

**§24-209. Enforcement and Penalties.**

Enforcement and penalties for the non-payment of any tax imposed hereunder may be pursued and imposed by the Township as authorized in the Local Tax Enabling Act, §§13(VII), 13(VIII) and 13(IX).

(Ord. 89-09-06, 10/9/1989, §9)

**B. Earned Income Tax for Land Preservation.**

**§24-211. Incorporation of Statutes.**

The provisions of the Open Space Lands Act, Act 153 of 1996, 32 P.S. §5001 et seq., as hereafter amended, supplemented, modified or reenacted by the General Assembly of Pennsylvania, are incorporated herein by reference thereto. Additionally, the provisions of §6913 of the Local Tax Enabling Act, P.L. 1257, No. 511, December 31, 1965, 53 P.S. §6901-24 (1982), as hereafter amended, supplemented, modified or reenacted by the General Assembly of Pennsylvania, are incorporated herein by reference thereto, except to the extent that options are provided in said §6913, this Part designates the option selected and except as and where hereinafter specifically provided otherwise.

(Ord. 00-10-01, 10/23/2000, §1)

**§24-212. Imposition of Tax.**

1. A tax for the purpose of retiring the indebtedness in purchasing interest in real property and for making additional acquisitions of real property for the purpose of securing open space pursuant to the Open Space Lands Act, Act 153 of 1996, 32 P.S. §5001 et seq., of 0.125% is hereby imposed on:
  - A. Salaries, wages, commissions and other compensation earned or paid on or after January 1, 2001, by residents of New Britain Township.

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- B. The net profits earned on or after January 1, 2001, of businesses, professions or other activities conducted by such residents.
2. The tax levied under subsection (1)(A) of this Section shall relate to and be imposed upon salaries, wages, commissions and other compensation paid by an employer or on their behalf to any person who is employed by or renders services to them. The tax levied under subsection (1)(A) of this Section will relate to and be imposed on the net profits of any business, profession or enterprise carried on by any person as owner or proprietor, either individually or in an association with some other person or persons.
3. The rate of the tax levied under subsection (1) shall be 0.0% for the 2014 budget year (January 1, 2014, to December 31, 2014). As such, this tax shall not be collected for the 2014 budget year. [Ord. 2013-12-01]

(Ord. 00-10-01, 10/23/2000, §2; as amended by Ord. 2013-12-01, 12/2/2013, Art. I)

### **§24-213. Declarations, Returns and Payment of Tax.**

1. Every taxpayer whose net profits are subject to the tax imposed by this Part shall file a declaration of their net profits for the current year and shall pay the tax due thereon in annual installment, all as provided in §6913(III)(A)(1)(i) of the Local Tax Enabling Act or estimated net profits for the current year and shall pay the tax due thereon in quarterly installments, all as provided in §6913(III)(A)(1)(ii) of the Local Tax Enabling Act.
2. Every taxpayer whose earning are subject to the tax imposed by this Part shall make and file final returns to the Earned Income Tax Officer (hereinafter "Officer") for the balance of the tax due, as provided in §6913(III)(B) of the Local Tax Enabling Act.
3. Every taxpayer whose earnings are not subject to collection at the source, shall file quarterly returns and shall pay quarter-annually the amount of tax shown as due on such returns all as provided in §6913(III)(B)(2) of the Local Tax Enabling Act.
4. The Officer is hereby authorized to provide by regulation, subject to the approval of the New Britain Township Board of Supervisors, that the return of an employer or employers, showing the amount of tax deducted by said employer or employers from the salaries, wages or commissions of any employee and paid by him or them to the Officer shall be accepted as the return required of any employee whose sole income, subject to the tax or taxes under this Part, is such salary, wages or commissions.

(Ord. 00-10-01, 10/23/2000, §3)

### **§24-214. Collection at Source.**

Every employer having an office, factory, workshop, branch, warehouse or other place of business within New Britain Township who employs one or more persons, other than

domestic servants, for a salary, wage, commission or other compensation, shall register with the Officer, deduct the tax imposed by this Part on the earned income of those employees subject to the tax and shall make and file quarterly returns and final returns and pay quarterly to the Officer the amount of taxes deducted, all as provided in §6913(IV) of the Local Tax Enabling Act.

(Ord. 00-10-01, 10/23/2000, §4)

**§24-215. Administration.**

The Earned Income Tax Officer shall be the same person or corporation by the Board of Supervisors of New Britain Township to collect the existing general revenue earned income tax.

(Ord. 00-10-01, 10/23/2000, §5)

**§24-216. Interest and Penalties for Late Payment.**

If for any reason the tax is not paid when due, interest at the rate of 6% per annum on the amount of said tax and an additional penalty of 1/2% of the amount of the unpaid tax for each month or fraction thereof which the tax remains unpaid shall be added and collected. Where suit is brought for recovery of any such tax, the person liable therefor shall, in addition, be liable for the costs of collection and the interest and penalties herein imposed.

(Ord. 00-10-01, 10/23/2000, §6)

**24-217. Penalties for Violation.**

Any person who fails, neglects or refuses to make any declaration or return required by this Part, any employer who fails, neglects or refuses to register or to pay the tax deducted from his employees or fails, neglects or refuses to deduct or withhold the tax from his employees, any person who refuses to permit the Officer or any agent designated by him to examine his books, records and papers and any person who knowingly makes any incomplete, false or fraudulent return or attempts to do anything whatsoever to avoid the full disclosure of the amount of their net profits or earned income in order to avoid the payment of the whole or any part of the tax imposed by this Part shall, upon conviction therefor before any Magisterial District Judge or court of competent jurisdiction, be sentenced to pay a fine of not more than \$500 for each offense and costs and, in default of payment, to be imprisoned for a period not exceeding 30 days.

2. Any person who divulges any information which is confidential under the provisions of this Part shall, upon conviction therefor before any Magisterial District Judge or court of competent jurisdiction, be sentenced to pay a fine of not more

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than \$500 for each offense and costs and, in default of payment, to be imprisoned for a period not exceeding 30 days.

3. The penalties imposed under this Section shall be in addition to any other penalty imposed by any other Section of this or any other ordinance.
4. The failure of any person to receive or procure forms required for making the declaration or returns required by this Part shall not excuse them from making such declaration or return.

(Ord. 00-10-01, 10/23/2000, §7)

**PART 3**  
**(Reserved)**



## PART 4

## AMUSEMENT TAX

**§24-401. Definitions.**

The following words and phrases when used in this Part shall have the meaning ascribed to them in this Section, except when the context clearly indicates a different meaning:

AMUSEMENT — all manner and forms of entertainment, including among others, theatrical or operatic performances, concerts, lectures, moving picture shows, vaudeville, circus, carnival and side shows, all forms of entertainment at fair grounds and amusement parks, athletic contests, including wrestling matches, boxing and sparring exhibitions, football, basketball and baseball games, skating, golfing, tennis, hockey, bathing, swimming, archery, shooting, riding, dancing, golf driving ranges, miniature golf courses, bowling alleys, pool and billiard parlors and all other forms of diversions, sport, recreation or pastime, shows, exhibitions, contests, displays and games and all other methods of obtaining admission charges, donations, contributions or monetary charges of any character from the general public or a limited or selected number thereof directly or indirectly in return for other than tangible property or specific personal or professional services. The term “amusement” shall not include any form of entertainment, regardless of the nature thereof, where the proceeds therefrom, after payment of reasonable expenses, inure exclusively to the benefit of religious, educational and charitable institutions, societies or organizations; provided, that no part of the net earnings derived from the conduct of such entertainment by the institutions, societies or organizations inures to the benefit of any private shareholder or person or to the benefit of any nonprofit organization other than one of a religious, educational or charitable nature. The term “charitable” as used in this definition shall include not only institutions of purely public charity, but also volunteer fire, rescue and ambulance companies. Not included within this “charitable exemption” shall be any amusement, as herein defined, which is operated or performed by a commercial organization other than the members of the charitable group itself, regardless of the disposition or division of the proceeds from the amusement. [Res. 77-7]

ASSOCIATION — any partnership, limited partnership or other forms of unincorporated enterprise, owned by two or more persons.

ESTABLISHED PRICE — regular monetary charge of any character whatever, including donations, contributions and dues or membership fees (periodical or otherwise) fixed and exacted or in any manner received by producers, as herein defined, from the general public or a limited or selected number thereof, directly or indirectly, for the privilege of attending or engaging in any entertainment or amusement; provided, that when such entertainment or amusement is conducted at any night club, cabaret or other places where the charge for admission is wholly or in part included in the price paid for refreshment, service or merchandise, the

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amount paid for admission to such amusement shall be deemed to be 50% of the amount of refreshments, service and merchandise.

**PERSONS** — every natural person, copartnership, association or corporation. Whenever used in any clause prescribing and imposing a penalty, or both, the term “person” as applied to copartnerships or associations shall mean the partners or members thereof and as applied to corporations, the officers thereof.

**PLACE OF AMUSEMENT** — any place, indoors or outdoors, within the Township of New Britain, where the general public or a limited or selected number thereof may, upon payment of an established price, attend or engage in any amusement as herein defined, including, among others, theaters, opera houses, moving picture houses, amusement parks, stadiums, arenas, baseball parks, skating rinks, circus or carnival tents or grounds, social, sporting, athletic, riding, gun and country clubs, golf courses, golf driving ranges, miniature golf courses, bowling alleys, pool or billiard parlors, health spa, bathing and swimming places, dance halls, tennis or handball courts, rifle or shotgun ranges, restaurants where amusement or entertainment are provided, roof gardens, cabarets, night clubs and other like places.

**PRODUCER** — any person as herein defined, conducting any place of amusement, as herein defined, where the general public or a limited or selected number thereof may upon the payment of an established price, attend or engage in any amusement. The singular shall include the plural and the masculine shall include the feminine and neuter.

**SECRETARY** — the Secretary of the Township of New Britain.

(Res. 76-19, 12/27/1976, §1; as amended by Res. 77-7, -/1977, §1)

### **§24-402. Permit Required.**

1. On and after the effective date of this Part, it shall be unlawful for any producer to continue to conduct, or thereafter to begin to conduct, any form of amusement at any permanent or temporary place of amusement or any itinerant form of amusement, within the Township of New Britain unless an amusement permit or permits shall have been issued to him, the fees paid therefore as now prescribed by law and the tax herein imposed paid in accordance with the provisions herein made.
2. Every producer desiring to continue to conduct or hereafter to begin to conduct any amusement, within the Township of New Britain, shall file an application for a permanent, temporary or itinerant amusement permit or permits, as the case may be, with the Secretary. Every application for such permit or permits shall be made upon a form prescribed, prepared and furnished by the Secretary and shall set forth the name under which the applicant conducts or intends to conduct a permanent or temporary place or an itinerant form of amusement, the location of

the permanent or temporary place of amusement and such other information as the Secretary may require. If the application has or intends to have more than one place of amusement within the Township of New Britain, the application shall state the location of each place of amusement and in the case of itinerant form of amusement, the date and length of time such amusement is to be conducted at each place. In the case of an application for a permit for a temporary place of amusement, the application shall state the name and address of the owners, lessee or custodian of the premises upon which such amusement is to be conducted. If the applicant is an association or corporation, the names and addresses of the principal officers thereof and any other information prescribed by the Secretary for purposes of identification shall be stated. The application shall be signed and verified by oath or affirmation by the producer, if a natural person, and in the case of an association by a member or partner thereof and in the case of a corporation by an executive officer thereof or some person specifically authorized by the corporation to sign the application to which shall be attached the written evidence of his authority

- A. At the time of making such application, the applicant shall pay to the Secretary a permit fee of \$10 for each temporary permit or a permit fee of \$50 for an annual permit good for the then current calendar year. The permit fee to be paid for each location of place of amusement.
- B. Upon approval of the application and payment of any permit fee or fees required by law, the Secretary shall grant and issue to each applicant an amusement permit for each place of amusement within the Township of New Britain set forth in his application. Amusement permits shall not be assignable and shall be valid only for the persons in whose names issued and for the conduct of amusements at the places designated therein and shall at all times be conspicuously displayed at the places for which issued. All permits for permanent places of amusement shall expire on the 31<sup>st</sup> day of December next succeeding the date upon which they are issued, unless sooner suspended, surrendered or revoked for cause by the Supervisors of the Township of New Britain. Permits for temporary places of amusement or for forms of itinerant amusement shall expire at the time provided therein. The producer of an itinerant form of amusement shall notify the Secretary promptly of any change in the originally contemplated itinerary, either as to date or time of the conduct of the amusement at each place.
- C. Permits issued for permanent places of amusement, under the provisions of this Part, may be renewed annually before the first day of January, upon application made to the Secretary and the payment of a renewal fee of \$50.
- D. The Secretary may suspend an amusement permit whenever he finds that the holder thereof has failed to comply with any of the provisions of this Part. Upon suspending any amusement permit, the holder shall surrender promptly all such permits to the Secretary. Whenever the Secretary suspends an amusement permit, he shall notify the holder immediately who shall be afforded a hearing before the Board of Supervisors, if desired, if a

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hearing has not already been afforded. After such hearing the Board of Supervisors shall either rescind the order of suspension, for good cause appearing therefore, shall continue the suspension or revoke the permit.

(Res. 76-19, 12/27/1976, §2)

### **§24-403. Imposition of Tax.**

1. A tax is hereby imposed for the tax year 1977, and thereafter upon the admission fee or privilege to attend or engage in any amusement at the rate of \$0.01 for each \$0.10 or major portion thereof of the established price charged the general public or a limited or selected group thereof, by any producer for such privilege, which shall be paid by the person acquiring such privilege.
2. In the case of persons admitted free or at reduced rates to any place of amusement, at a time when and under circumstances under which an established price is charged to other persons, the tax imposed by this Part shall be computed on the established price charged to such other persons of the same class for the same or similar accommodations, to be paid by the person so admitted.
3. In the case of persons having permanent use of boxes or seats in any place of amusement or a lease for the use of such box or seat in such place of amusement, the tax imposed by this Part shall be computed on the established price for which a similar box or seat is sold for each performance or exhibition at which the box or seat is used or reserved by or for the lessee or holder, such tax to be paid by the lessee or holder.

(Res. 76-19, 12/27/1976, §3)

### **§24-404. Collection of Tax.**

1. Producers shall collect the tax imposed by this Part and shall be liable to the Township of New Britain as agents thereof for the payment of the same to the Township of New Britain as hereinafter provided in this Part.
2. Where permits are obtained for conducting temporary amusements by persons who are not the owners, lessees or custodians of the places where the amusements are to be conducted or where the temporary amusement is permitted by the owner, lessee or custodian of any place to be conducted without the procurement of a permit or permits required by this Part, the tax imposed by this Part shall be paid by the owner, lessee or custodian of such place where temporary amusement is held or conducted unless paid by the producer conducting the amusement.

(Res. 76-19, 12/27/1976, §4)

**§24-405. Duty of Producer.**

1. For the purpose of ascertaining the amount of tax payable by producers to the Township of New Britain, it shall be the duty of:
  - A. Every producer, except as hereinafter provided, conducting a place of amusement, on or before the 10<sup>th</sup> day of each month after the effective date of this Part, to transmit to the Secretary on a form prescribed and prepared by the Secretary a report, under oath or affirmation, of the amount of tax collected by him during the preceding month.
  - B. Every producer conducting a temporary place of amusement or itinerant form of amusement shall file a report with the Secretary or any duly authorized agent of the Secretary promptly after each performance.

\* All reports required under this Section shall show such information as the Secretary shall prescribe.

2. Every producer, at the time of making every report required by this Section, shall compute and pay to the Secretary the taxes collected by him and due to the Township of New Britain during the period for which the report is made; provided, however, that such producer may deduct therefrom 2% thereof, providing payment is made on or before the due date thereof. The amount of all taxes imposed under the provisions of this Part shall in the case of places of permanent amusement be due and payable on the 10<sup>th</sup> day of the next succeeding month and in the case of temporary or itinerant forms of amusement it shall be due and payable on the day the reports in such cases are required to be made under this Section and all taxes shall bear interest at the rate of 1% per month or fractional part of a month from the date they are due and payable until paid.
3. If any producer shall neglect or refuse to make any report and payment as herein required, an additional 3% of the amount of the tax shall be added by the Secretary and collected.

(Res. 76-19, 12/27/1976, §5; as amended by Res. 77-7, -/1977, §2)

**§24-406. Recovery of Tax.**

All such taxes shall be recoverable as other debts of like amount are now by law recoverable or by such other actions as may be necessary for the recovery of the same.

(Res. 76-19, 12/27/1976, §6)

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### **§24-407. Payment of Tax Due.**

All taxes, interest and penalties received, collected or recovered under the provisions of this Part shall be paid into the treasury of the Township of New Britain for the use and benefit of the Township.

(Res. 76-19, 12/27/1976, §7)

### **§24-408. Administration and Enforcement.**

The Secretary is hereby charged with the administration and enforcement of the provisions of this Part and is hereby empowered to prescribe, adopt, promulgate and enforce rules and regulations relating to any matter pertaining to the administration and enforcement of this Part, subject to the approval of the Board of Supervisors, including provisions for the reexamination and correction of returns and payments alleged or found to be incorrect or as to which an overpayment is claimed or found to have occurred.

(Res. 76-19, 12/27/1976, §8)

### **§24-409. Accuracy of Reports and Payments.**

If the Secretary is not satisfied with the report and payment of tax made by any producer under the provisions of this Part, he is hereby authorized and empowered to make a determination of the tax due by each producer based upon the facts contained in the report or upon any information within his possession or that shall come into his possession and for this purpose the Secretary of the Township of New Britain is authorized to examine the books, papers, tickets, ticket stubs and records of any producer, taxable under this Part to verify the accuracy of any report or payment made under the provisions thereof or to ascertain whether the taxes imposed by this Part have been paid. The Secretary may designate others to assist him in any such inquiry.

(Res. 76-19, 12/27/1976, §9)

### **§24-410. Estimation of Tax.**

If any producer shall neglect or refuse to make any report and payment of tax required by this Part or, if as a result of an investigation by the Secretary, a report is found to be incorrect, the Secretary shall estimate the tax due by such producer and determine the amount due by him for taxes, penalties and interest thereon.

(Res. 76-19, 12/27/1976, §10)

**§24-411. Severability.**

The provisions of this Part are severable and if any of its provisions shall be held unconstitutional, the decision of the court shall not affect any of the remaining provisions of this Part. It is hereby declared to be the intention of the Board of Supervisors of the Township of New Britain that this Part would have been adopted if such unconstitutional provisions had not been included herein.

(Res. 76-19, 12/27/1976, §11)

**§24-412. Penalty.**

Any person, copartnership, association or corporation who shall fail, neglect or refuse to comply with any of the terms or provisions of this Part or of any regulation or requirements pursuant thereto and authorized thereby shall, upon conviction thereof before any Magisterial District Judge of Bucks County, Pennsylvania, be sentenced to pay a fine of up to \$300 and, in default of payment of said fine, to be imprisoned in the County prison for a period not exceeding 30 days. Such fine imposed by this Section shall be in addition to any other penalty imposed by any other Section of this Part.

(Res. 76-19, 12/27/1976, §12)



**PART 5**

**VIDEO PROGRAMMING TAX**

**§24-501. Short Title.**

This Part shall be known and cited as the "Video Programming Tax Ordinance."

(Ord. 97-6-1, 6/9/1997, §I)

**§24-502. Definitions.**

The following words and phrases shall have the meanings given to them in this Section:

**CABLE TELEVISION OPERATOR** — any person or group of persons who provides cable service over a cable system and directly or through one or more affiliates owns an interest in such cable system or who otherwise controls or is responsible for, through any arrangement, the management and operation of a cable system. The term does not include a provider of wireless or direct-to-home satellite transmission service.

**DIRECT-TO-HOME SATELLITE TRANSMISSION** — the transmission, distribution or broadcasting of video programming or services by satellite directly to subscribers' premises without the use of ground receiving or distribution equipment, except at the site of the subscribers or in the up-link to the satellite.

**GROSS RECEIPTS** — this term shall have the same meaning as it has in any franchise agreement in effect at any time between the Township and a cable television operator. If no such agreement is in effect, then this term shall mean the amount charged for or received by video programmers from sales of video programming and related charges for bad check and late payment charges, installation, connection, additional outlets, repair services, digital audio services, radio services, programming guides and equipment rental services, the amount charged for or received by common carriers from sales of access to video programming and related charges for bad check and late payment charges, installation, connection, additional outlets, repair services, digital audio services, radio services, programming guides and equipment rental services and the amount charged for or received by persons from sales of access to video programming by any means of transmission, other than wireless or direct-to-home satellite transmission, directly to subscribers with service addresses in the Township. Gross receipts shall not include:

- A. Amounts charged for or received by persons from sales of telephone access or service that entitles the subscriber to the privilege of interactive telephonic quality telecommunications with substantially all persons having

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telephone or radio telephone stations constituting a part of a particular system or in a specified area.

- B. Any revenues received by persons providing access to video programming from video programmers for the transport of video programming to a subscriber's premises or access to the video dial tone network.
- C. The tax imposed under this Part if the tax is shown as a separate line charge to subscribers.
- D. Any other taxes, fees or surcharges on services furnished by persons providing access to video programming or video programmers which are imposed on subscribers by the Commonwealth, the County of Bucks or the Township pursuant to statute, ordinance, resolution or regulation and which are collected on behalf of the governmental unit by the provider of the services.
- E. Any portion of a debt related to the sale of video programming or the sale of access to a video network, the gross charges for which are not otherwise deductible or excludable, that have become worthless or uncollectible as determined under applicable Federal Income Tax standards. If the portion of the debt deemed to be bad is subsequently paid, the video programmer or person shall report and pay the tax on that portion during the reporting period in which the payment is made.
- F. Amounts received from retail sales of tangible personal property that provide access to video programming.
- G. Amounts charged for or received by persons from sales of video programming which is delivered to subscribers through a satellite master antenna television (SMATV) system.
- H. Amounts received by a common carrier from persons for related charges for bad check and late payment charges, installation, connection, additional outlets, repair services, digital audio services, radio services, programming guides and equipment rental services that are resold by such persons to the ultimate consumer.

**SUBSCRIBER** — the ultimate consumer of the video programming provided by video programmers over any means of transmission, other than wireless or direct-to-home satellite transmission. The term does not include a video programmer that purchased video dial tone transport service to provide video programming over a video dial tone system.

**VIDEO DIAL TONE SERVICE** — a common carrier service for the transport of video programming to subscribers.

**VIDEO PROGRAMMER** — an individual, partnership, association, joint-stock company, trust, corporation, governmental entity, limited liability company or any other entity that provides video programming to subscribers.

**VIDEO PROGRAMMING** — video or information programming, whether in digital or analog format, that is provided by a cable operator or generally considered comparable to programming provided by a cable television operator and upon which such cable television operator pays a franchise fee. “Video programming” does not include online interactive information services to the extent that access to such services is accomplished by way of a dial-up or private telephone line or by way of wireless or direct-to-home satellite transmission.

**WIRELESS TRANSMISSION** — the distribution of video programming using radio communications including, but not limited to, terrestrial-based radio systems.

(Ord. 97-6-1, 6/9/1997, §II)

**§24-503. Imposition of Tax.**

There is hereby imposed a tax at the rate hereinafter set forth on the gross receipts of any video programmer derived from the sale of video programming to customers who receive that programming within New Britain Township.

(Ord. 97-6-1, 6/9/1997, §III)

**§24-504. Rate of Tax.**

The tax imposed by this Part shall be the same percentage of gross receipts as the franchise fee is of gross receipts under any present or future cable television franchise agreement to which the Township is a party; provided, however, that the rate of tax shall not exceed 5% of gross receipt. If there is no cable television franchise agreement in effect at any time, the rate of tax during that time shall be 5% of gross receipts.

(Ord. 97-6-1, 6/9/1997, §IV)

**§24-505. Due Date of Tax.**

The tax imposed by this Part shall be due and payable at the New Britain Township building, 207 Park Avenue, Chalfont, Pennsylvania 18914, on the last day of April, July, October and January, and shall consist of the tax due on account of the gross receipts of a taxpayer for the three months preceding the month of payment.

(Ord. 97-6-1, 6/9/1997, §V; as amended by Ord. 2007-02-01, 2/12/2007)

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### **§24-506. Penalty for Late Payment.**

A penalty of 10% of the amount due shall be added to any tax paid after its due date.

(Ord. 97-6-1, 6/9/1997, §VI)

### **§24-507. Tax Credits.**

1. Credit for Interstate Transactions. Any person subject to the tax imposed under this Part shall be entitled to a credit against the tax imposed by this Part equal in amount to any similar tax on gross receipts, other than a generally applicable sale or use tax or corporate income tax, that the person has paid to another state or government entity thereof under a lawful requirement of such state or government entity on sales by the person of the same video programming or sales of access to such video programming to subscribers located within the Township.
2. Credit for Taxes Paid Under Franchise or Similar Fees. Any person subject to the tax imposed under this Part shall be entitled to a credit against the tax imposed by this Part equal in amount to any fees on gross receipts that the person has paid under any franchise fee or similar fee authorized or permitted by Federal or Commonwealth law or imposed by ordinance of the Township or agreed to pursuant to a written franchise agreement between the person and the Township, with respect to any revenues received by a person or video programmer from subscribers for access to the person's video network or for video programming or from video programmers for the transport of video programming to a subscriber's premises or for access to a video network.

(Ord. 97-6-1, 6/9/1997, §VII)

### **§24-508. Municipal Audit.**

Any person providing video programming hereunder may be audited by the Township in accordance with the provisions of Act 37 of 1995; provided, however, any dispute or controversy that results from such audit or imposition of tax under this Part shall be contested and resolved in accordance with the rules and regulations of the Pennsylvania Department of Revenue.

(Ord. 97-6-1, 6/9/1997, §VIII)

**PART 6**

**LOCAL SERVICES TAX**

**§24-601. Levy and Collection of Tax.**

The New Britain Township Board of Supervisors, for the purpose of providing revenue for emergency services, road maintenance and construction, reductions in property taxes and property tax relief, does hereby impose on each adult resident and nonresident employed and/or engaged in an occupation within the jurisdiction of New Britain Township a local services tax at a flat rate, which said tax shall be in addition to all other taxes levied and assessed by the Township pursuant to any other laws of the Commonwealth of Pennsylvania.

(Ord. 2007-12-01, 12/10/2007)

**§24-602. Amount of Tax.**

Beginning on the effective date of this Part, each adult resident or nonresident employed within the boundaries of New Britain Township shall be required to pay an annual local services tax in an amount of \$52.

(Ord. 2007-12-01, 12/10/2007)

**§24-603. Discount, Flat Rate, and Penalty Periods.**

The local services tax shall not be subject to the imposition of the Local Tax Enabling Act discount and penalty provisions in regard to the levy and collection of this local services tax.

(Ord. 2007-12-01, 12/10/2007)

**§24-604. Manner of Collection of Tax.**

1. The tax imposed by this Part shall be collected by the duly elected or appointed Tax Collector of New Britain Township (as directed by the Board of Supervisors) in accordance with state and local regulations and in the same manner as other Township taxes. It shall be the duty of each adult employed within New Britain Township to pay the local services tax in accordance with 53 P.S. §6902. Each individual covered under this Part and required to pay the local services tax shall be assessed a pro-rata share of the tax for each payroll period in which the individual is engaged in an occupation within the Township. The pro-rata share of the tax assessed on the individual for a payroll period shall be determined by dividing the combined rate of the local service tax levied for the calendar year (\$52) by the

number of payroll periods established by the employer for the calendar year. For purposes of determining the pro-rata share, an employer shall round down the amount of the tax collected each payroll period to the nearest one-hundredth of a dollar. The collection of the local services tax shall be made on a payroll-period basis for each payroll period in which the person is engaged in an occupation, except as otherwise provided for within 53 P.S. §6902.

2. Each employer within New Britain Township, as well as those employers situated outside New Britain Township but who engage in business within New Britain Township, shall withhold this local services tax from the compensation of their employees who are subject to the tax. This local services tax shall be withheld from each employee that is subject to the local services tax, and said tax shall be collected by the duly elected or appointed Tax Collector of New Britain Township (as directed by the Board of Supervisors) in accordance with state and local regulations and in the same manner as other Township taxes.

(Ord. 2007-12-01, 12/10/2007)

**§24-605. Warrant for Collection of Tax.**

The entry of the tax in the tax duplicate and the issuance of the said duplicate to the Tax Collector shall constitute his warrant for the collection of the tax as hereby assessed. Each employer within New Britain Township shall cooperate with the Township in identifying those people employed within the Township.

(Ord. 2007-12-01, 12/10/2007)

**§24-606. Exemptions.**

The following persons shall be exempt from the local services tax:

- A. Any person who served in any war or armed conflict in which the United States participated and was engaged and honorably discharged or released under honorable circumstances from active duty if, as a result of military service, the person is blind, paraplegic or a double or quadruple amputee or has a service-connected disability declared by the United States Veterans' Administration or its successor to be a total one-hundred-percent permanent disability.
- B. Any person who serves as a member of a reserve component of the armed forces and is called to active duty at any time during the taxable year.
- C. Any person who earns less than \$12,000 in earned income and net profits from all sources within New Britain Township for the calendar year in which the local services tax is levied.

- (1) A person seeking to claim an exemption from the local services tax may annually file an exemption certificate with New Britain Township, the Township Tax Collector and with the person's employer affirming that the person reasonably expects to receive earned income and net profits from all sources within New Britain Township of less than \$12,000 in the calendar year for which the exemption certificate is filed. The exemption certificate shall have attached to it a copy of all the employee's last pay stubs or W-2 forms from employment within New Britain Township for the year prior to the fiscal year for which the employee is requesting to be exempted from the local services tax. Upon receipt of the exemption certificate and until otherwise instructed by New Britain Township, the employer shall not withhold the tax from the person during the calendar year or the remainder of the calendar year for which the exemption certificate applies. Employers shall ensure that the exemption certificate forms, which are provided by the Department of Community and Economic Development, are readily available to employees at all times and shall furnish each new employee with a form at the time of hiring. For purposes of this section, "earned income" and "net profits" shall have the same meanings as in Section 13 of the Local Tax Enabling Act, as amended, 53 P.S. §6913, as amended.
- (2) With respect to a person who claimed an exemption for a given calendar year from the local services tax, upon notification to an employer by the person or by New Britain Township that the person has received earned income and net profits from all sources within the Township equal to or in excess of \$12,000 in that calendar year or that the person is otherwise ineligible for the tax exemption for that calendar year, or upon an employer's payment to the person of earned income within the Township in an amount equal to or in excess of \$12,000 in that calendar year, an employer shall withhold the local services tax from the person under Subsection C(3) below.
- (3) If a person who claimed an exemption for a given calendar year from the local services tax becomes subject to the tax for the calendar year under Subsection C(2) above, the employer shall withhold the tax for the remainder of that calendar year. The employer shall withhold from the person, for the first payroll period after receipt of the notification under Subsection C(2), a lump sum equal to the amount of tax that was not withheld from the person due to the exemption claimed by the person under this subsection, plus the per-payroll amount due for that first payroll period. The amount of tax withheld per payroll period for the remaining payroll periods in that calendar year shall be the same amount withheld for other employees. In the event the employment of a person subject to withholding of the tax under this subsection is subsequently severed in that calendar year, the person shall be liable for any outstanding balance of tax due, and the Township may pursue collection under this Part.

(Ord. 2007-12-01, 12/10/2007)

**§24-607. Priority of Claim.**

1. No person shall be subject to the payment of the local services tax by more than one political subdivision during each payroll period.
2. The situs of the tax shall be the place of employment on the first day the person becomes subject to the tax during each payroll period.
3. In the event that 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: first, the political subdivision in which a person maintains the person's principal office or is principally employed; second, the political subdivision in which the person resides and works, if the tax is levied by that political subdivision; and third, the political subdivision in which a person is employed and which imposes the tax nearest in miles to the person's home.
4. 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 weeks of its occurrence.

(Ord. 2007-12-01, 12/10/2007)

**§24-608. Refunds.**

A person claiming the right to a refund for the local services tax shall follow the regulations governing refunds in accordance with 53 Pa.C.S.A. §§ 8425 and 8426, as amended, and/or any Township ordinance or resolution governing said refunds.

(Ord. 2007-12-01, 12/10/2007)

**§24-609. Violations and Penalties.**

Any resident or nonresident who fails or refuses to pay the local services tax or to render accurate information to an assessor concerning the status of his/her employment or age shall, upon conviction thereof, be sentenced to pay a fine of not more than \$600 and, in default of payment, to imprisonment for a term not to exceed 30 days. The Tax Col-

lector and Township may also proceed with all other available remedies, including but not limited to filing an action for the recovery of any tax due or unpaid under this Part, together with interest and penalty.

(Ord. 2007-12-01, 12/10/2007)

