

CITY OF SHARON, PENNSYLVANIA

BILL NO. 24-09

ORDINANCE NO. 24-09

AN ORDINANCE OF THE COUNCIL OF THE CITY OF SHARON CONTINUING IN 2010 THE TAX RATE ON EARNED INCOME OF BOTH RESIDENT AND NON RESIDENT TAXPAYERS AND REQUIRING THE FILING OF QUARTERLY RETURNS AND PAYMENT OF ESTIMATED TAXES IN CERTAIN INSTANCES IN ADDITION TO THOSE ALREADY REQUIRED

BE IT ORDAINED AND ENACTED by the Council of the City of Sharon and it is hereby ordained and enacted by the authority of the same as follows:

SECTION 1. **IMPOSITION:** The Codified Ordinances of the City of Sharon, Part Eight, "Business Regulation and Taxation," Title Four, "Taxation," Chapter 840, "Earned Income Tax," Section .02 "Imposition of Tax," Subsection Aa@ is amended to read:

(a) An annual tax for general revenue purposes of one and three quarter percent (1.75%) net to the City on each dollar (\$1.00) is hereby imposed on:

1. Salaries, wages, commissions and other compensation earned on or after January 1, 2010, by residents of the City; and
2. The net profits earned on or after January 1, 2010, of businesses, professions or other activities conducted by such residents; and

An annual tax for general revenue purposes of one percent (1.00%) on each dollar is hereby imposed on:

3. Salaries, wages, commissions and other compensation earned on or after the effective date of the Ordinance by nonresidents of the City for work done or services performed or rendered in the City; and
4. The net profits earned on or after the effective date of this Ordinance of businesses, professions, or other activities conducted in the City by nonresidents.

SECTION 2. **RETURN AND PAYMENT OF TAX.** The Codified Ordinances of the City of Sharon, Chapter 840.09 is amended in its entirety to read:

## **A. Net Profits**

(1) Every taxpayer making net profits shall, on or before April 15 of the current year, make and file with the officer on a form prescribed or approved by the officer, a declaration of his estimated net profits during the period beginning January 1, and ending December 31 of the current year, and pay to the officer in four (4) quarterly installments, as nearly equal as possible, the tax due thereon as follows: The first installment at the time of filing the declaration, and the other installments on or before June 15, of the current year, September 15 of the current year, and January 15 of the succeeding years, respectively.

(2) Any taxpayer who first anticipates any net profit after April 15 of the current year, shall make and file the declaration hereinabove required on or before June 15 of the current year, September 15 of the current year, or December 31 of the current year, whichever of these dates next follows the date on which the taxpayer first anticipates such net profit, and pay to the officer in installments, as nearly equal as possible, the tax due thereon, on or before the quarterly payment dates which remain after the filing of the declaration.

(3) Every taxpayer shall, on or before April 15, of the succeeding year, make and file with the officer on a form prescribed or approved by the officer a final return and reconciliation showing the amount of net profits earned during the period beginning January 1 of the current year and ending December 31 of the current year, 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 the tax due or shall make demand for refund or credit in the case of overpayment.

Any taxpayer may, in lieu of paying the fourth quarterly installment of his estimated tax, elect to make and file with the officer on or before January 31 of the succeeding year, the final return as hereinabove required.

(4) The officer is hereby authorized to provide by regulation for the making and filing of adjusted declarations of estimated net profits, and for the payments of the estimated tax in cases where a taxpayer who has filed the declaration hereinabove required, anticipated additional net profits not previously declared or finds that he has overestimated his anticipated net profits.

(5) Every taxpayer who discontinues business prior to December 31 of the current year, shall, within thirty (30) days after the discontinuance of business, file his final return as hereinabove required and pay the tax due.

## **B. Earned Income**

**(1) Annual Earned Income Tax Return** - Every taxpayer shall, on or before April 15, of the succeeding year, make and file with the officer on a form prescribed or approved by the officer a final return showing the amount of earned income received during the period beginning January 1 of the current year, and ending December 31 of the current year. Such final return shall also show the total amount of tax due thereon, the amount of tax paid thereon, and the amount of tax thereon that has been withheld pursuant to the provisions relating to the collection at source and the balance of tax due. At the time of filing the final return, the tax payer shall pay the balance of the tax due or shall make demand for refund or credit in the case of overpayment.

**(2) Earned Income Not Subject to Withholding** - 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, shall make and file with the officer on a form prescribed or approved by the officer a quarterly return 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, setting forth the aggregate amount of earned income not subject to withholding by him during the three-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, and subject to the tax, together with such other information as the officer may require. Every taxpayer making such returns, shall, at the time of filing thereof, pay to the officer the amount of tax shown as due thereon.

#### **C. Death of Taxpayer.**

In the event of the death of a taxpayer during a taxable period, his personal representative shall file his return on or before the 15<sup>th</sup> day of April of the year following the date of death and on or before such date shall pay any tax due from such deceased taxpayer under this Ordinance or demand refund in the case of over-payment.

#### **D. Guardian of Taxpayer**

Should a guardian of the estate be appointed for a taxpayer such guardian shall be imputed with the same duties and responsibilities as the taxpayer would have regarding the reporting and paying of taxes under this Ordinance.

SECTION 3: SEVERABILITY: The provisions of this Ordinance shall be severable and, if any of the provisions hereof shall be held unconstitutional, void or otherwise unenforceable, such shall not affect the validity of any of the remaining provisions of said Ordinance.

SECTION 4: REPEALER: All ordinances or parts of ordinances conflicting with any of the provisions of this Ordinance are hereby repealed insofar as the same affect this

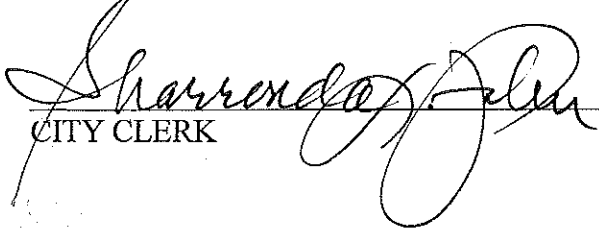
Ordinance.

SECTION 5: EFFECTIVE DATE: This Ordinance shall become effective 10 days after final passage.



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PRESIDENT OF COUNCIL

ATTEST:



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CITY CLERK