

AN ORDINANCE OF PYMATUNING TOWNSHIP, MERCER COUNTY, PENNSYLVANIA AMENDING SECTION 8 OF ORDINANCE NO. 54 OF PYMATUNING TOWNSHIP TO PROVIDE A \$10 PENALTY FOR FAILURE TO FILE THE LOCAL INCOME TAX RETURN BY APRIL 15TH OF EACH YEAR.

NOW THEREFORE, be it ordained and enacted by the Board of Supervisors of Pymatuning Township, Mercer County, Pennsylvania under the authority of the Local Tax Enabling Act of 1965, No. 511, as follows:

ARTICLE I - Section 8 (A) of Ordinance No. 54 of Pymatuning Township, Mercer County, Pennsylvania, shall be amended to read as follows:

Any person who fails, neglects or refuses to make any declaration or return required by this ordinance; any employer who fails, neglects or refuses to register or to pay the tax deducted from his employee, or fails, neglects or refuses to deduct or withhold the tax from his employee; 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 his net profits or earned income in order to avoid the payment of the whole or any part of the tax imposed by this ordinance shall upon conviction thereof before any district justice of the peace, alderman or magistrate, or court of competent jurisdiction in the county or counties in which the political subdivision imposing the tax is located, be sentenced to pay a fine of not more than \$500 for each offense and costs, and in default, of payment of said fine and costs to be imprisoned for a period not exceeding thirty (30) days. In addition to the above fine and costs provided any individual who fails to file the local income tax return by April 15th of each year shall be subject to a penalty of \$10 upon conviction before a district justice or court of competent jurisdiction.

ARTICLE II - "CONSTRUCTION" If any section or clause or sentence or part of this ordinance is for any reason found to be unconstitutional, illegal, or invalid such unconstitutionality, illegality, or invalidity shall not effect 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 Board of Supervisors of Pymatuning Township that his ordinance would have been adopted had such unconstitutional, illegal, or invalid sentence, clause, section or part thereof had not been included therein.

ARTICLE III - All other ordinances or resolutions of Pymatuning Township or portions thereof not inconsistent herewith shall remain in full force and effect.

ORDAINED AND ENACTED this 12th day of February, 2004.

BOARD OF SUPERVISORS OF  
PYMATUNING TOWNSHIP

By Joseph A. Schepkane

By Walter P. Wier Chairman

By Richard F. Shettle

ATTEST:

Joseph E. Leventer  
Secretary