

ORDINANCE NO. 377

An Ordinance amending Section five of Ordinance 336, enacted December 4, 1974, which imposed the occupation privilege tax, by deleting provisions for an employers' commission.

The Borough of Forest City ordains as follows:

Section 1. Section five of Ordinance 336, enacted December 4, 1974, and imposing an occupation privilege tax, is amended to read as follows:

Section 5. Returns by Employer Accompanied by Withheld Taxes.

Each employer shall prepare and file a return showing computation of the tax, on forms supplied to him by the Collector of Taxes. Accompanying the return shall be the full amount of the taxes withheld by him from his employees. If an employer fails to file the return and pay the tax, regardless of whether he has actually collected and withheld the tax from the salary, wages or commissions paid by him to any employee, the employer shall be responsible for the payment of that employee's tax in full just as if the tax had originally been levied against the employer.

ORDAINED AND ENACTED by the Council for the Borough of Forest City, this day of , 1984.

BOROUGH OF FOREST CITY

By: _____
President of Council

ATTEST:

Secretary

Examined and Approved this day of , 1984.

Mayor