

**MUNICIPALITY OF MONROEVILLE****ORDINANCE NO. 2387**

**AN ORDINANCE AMENDING THE CODIFIED ORDINANCES OF THE MUNICIPALITY OF MONROEVILLE, ALLEGHENY COUNTY, PENNSYLVANIA, A HOME RULE CHARTER COMMUNITY, ESTABLISHING A POLICY THAT EMPLOYERS WITH FIFTY (50) EMPLOYEES OR MORE SHALL BE REQUIRED TO ELECTRONICALLY FILE LOCAL PAYROLL WITHHOLDING TAXES.**

**WHEREAS**, the Monroeville Tax Office has experienced an increase in the number of large businesses in the jurisdictions which it has been commissioned or appointed as an Earned Income Tax (EIT) and/or Emergency Municipal Services Tax (EMS) Administrator;

**WHEREAS**, Council for the MUNICIPALITY OF MONROEVILLE seeks to reduce processing and administrative costs of manually recording the EIT and EMS data of each employee supplied by the large employers;

**WHEREAS**, Council for the MUNICIPALITY OF MONROEVILLE desires to establish a policy that any employer with fifty (50) employees or more shall be required to electronically file local payroll withholding tax information; and

**WHEREAS**, Council for the MUNICIPALITY OF MONROEVILLE desires to amend the Earned Income and Net Profits Tax Rules and Regulations to reflect the electronic filing requirement for employers with fifty (50) employees or more.

**NOW, THEREFORE, BE IT ENACTED AND ORDAINED**, the 13<sup>th</sup> day of February, 2007, as follows:

**SECTION I.** Employers with fifty (50) employees or more shall electronically

file their Local Earned Income Tax Quarterly Forms and Emergency Municipal Services Tax Forms with the Municipality of Monroeville.

**SECTION II:** The Monroeville Tax Office shall make available the Earned Income Tax Quarterly Electronic Filing File Layout, Emergency Municipal Services Tax Electronic Filing File Layout, and instructions on how to file said credentials. The file layout and instructions shall be available to the public at the Monroeville Tax Office and their official internet website known as <http://www.monroeville.pa.us>.

**SECTION III:** Upon receipt of an electronic return, the Monroeville Tax Office shall generate an electronic receipt which will be emailed to the employer as evidence of their proof of filing.

**SECTION IV:** The Earned Income and Net Profits Tax Rules and Regulations shall be amended to reflect this electronic filing requirement for employers with fifty (50) employees or more.

**SECTION V:** The aforementioned electronic filing requirement shall be enforced in all jurisdictions which have commissioned or appointed the Monroeville Tax Office as its EIT and/or EMS Administrator.

**SECTION VI:** This shall become effective for 3<sup>rd</sup> Quarter reporting due October 31, 2007.

**SECTION VII:** The tax collector upon request from an affected tax payer may

exempt the taxpayer from the electronic filing requirement where it can be proven that the costs are excessive or other compelling reasons exist to grant and exemption. The exemption is for one year which may be extended by the tax collector following a year to year review.

#### **SECTION VIII**

Whoever fails to comply with the provisions of this ordinance including but not limited to the registration requirement or makes any false or untrue statement on his registration or tax return or who refuses to permit inspection of the books, records or accounts of any business in his custody when the right to make such inspection by the Tax Collector is requested and whoever fails or refuses to file a return required by this ordinance shall, upon conviction in any court of competent jurisdiction, be sentenced to pay a fine of not more than six hundred dollars (\$600), plus costs of prosecution for each offense and, in default of payment of said fine and costs, be imprisoned in Allegheny County Jail for a period not exceeding thirty (30) days for each offense. Where the taxpayer is a firm or association, the fine or penalty may be imposed upon any of the partners or members thereof and, in the case of corporations, upon any of the officers thereof. Each day on which any person violates this Article shall be considered as a

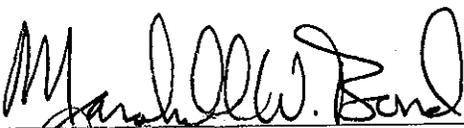
separate offense and shall be punishable as such as hereinbefore provided.

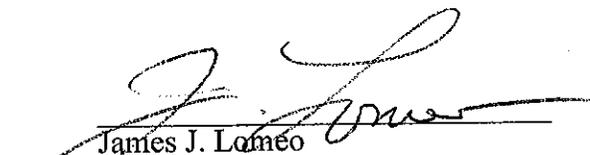
**SECTION IX:** All Ordinances or parts of Ordinances which are inconsistent herewith are hereby repealed. The following Ordinance or parts thereof are specifically repealed; and

**SECTION X.** If any sentence, clause, section, or part of this Ordinance is for any reason found to be unconstitutional, illegal or invalid, such unconstitutionality, illegality, or invalidity shall not affect or impair any of the remaining provisions, sentences, clauses, sections or parts of this Ordinance. It is hereby declared as the intent of the Municipality that this Ordinance would have been adopted had such unconstitutional, illegal or invalid sentence, clause, section or part thereof not been included herein.

**ORDAINED and ENACTED** this 13<sup>th</sup> day of February, 2007.

ATTEST:

  
 Marshall W. Bond  
 Municipal Manager

  
 James J. Lameo  
 Mayor

ENTERED INTO LEGAL BOOK: February 23, 2007