

CHAPTER 24

TAXATION

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Part 1  
 Realty Transfer Tax

§101. Authority for Enactment. This Part is enacted under authority of the Local Tax Enabling Act, P.L. 1257, No. 511, December 31, 1965, 53 P.S. §§6901 et seq. (1982), as hereafter amended, supplemented, modified or reenacted by the General Assembly of Pennsylvania. (Ord. 99, 8/5/1963; as revised by Ord. 153, 2/2/1987)

§102. Definitions. As used in this Part, the following terms shall have the meanings indicated, unless a different meaning clearly appears from the context:

ASSOCIATION - a partnership, limited partnership, or any other form of unincorporated enterprise owned or conducted by two (2) or more persons.

CORPORATION - a corporation or joint stock association organized under the laws of this Commonwealth, the United States or any other state, territory, foreign country or dependency.

DOCUMENT - any deed, instrument or writing whereby any lands, tenements, hereditaments situate wholly or in part within the Borough, or any interest therein, shall be quit-claimed, granted, bargained, sold, or otherwise conveyed to a grantee, purchaser, or any other person, but not including:

A. transfers by will, mortgage or the intestate laws of the Commonwealth of Pennsylvania;

B. transfer by the owner of a previously occupied residential premises to a builder as part of the consideration from the purchaser of a new previously unoccupied single family residential premises;

C. transfer between corporations operating housing projects pursuant to the housing and redevelopment assistance law and the shareholders thereof;

D. transfer between non-profit industrial development agencies and industrial corporations purchasing from them;

E. transfer to non-profit industrial development agencies;

F. transfer between husband and wife;

G. transfer between persons who were previously husband and wife but who have since been divorced; provided that such transfer is made within three (3) months of the date of the granting of the final decree in divorce or the final decree of equitable distribution and the property or interest therein, subject to such transfer, was acquired by the husband and wife prior to the granting of the final decree in divorce;

H. transfer between parent or grandparents and child or spouse of such a child, or between parent or grandparents and trustee for the benefit of a child or the spouse of such child; or on a transfer between brother and sister, or brother and brother, or sister and sisters, or the spouse of such brother or sister, or on a transfer to

a conservancy which possesses a tax exempt status pursuant to Section 501(c)(3) of the Internal Revenue Code, and which has as its primary purpose the preservation of land for historic, recreational, scenic, agricultural or open space opportunities, by and between a principal and straw party for the purpose of placing a mortgage or ground rent upon the premises;

I. correctional deed without consideration;

J. transfer to the United States, the Commonwealth of Pennsylvania, or to any of their instrumentalities, agencies, or political subdivisions, by gift, dedication or deed in lieu of condemnation, or deed of confirmation in connection with condemnation proceedings, or reconveyance by the condemning body of the property condemned to the owner of record at the time of condemnation which reconveyance may include property line adjustments; provided, said reconveyance is made within one year from the date of condemnation, leases, or in a conveyance to a trustee under a recorded trust agreement for the express purpose of holding title in trust as security for a debt contracted at the time of the conveyance under which the trustee is not the lender and requiring the trustee to make reconveyance to the grantor-borrower upon the repayment of the debt;

K. or on a transfer within a family from a sole proprietor family member to a family farm corporation;

L. or in any sheriff sale instituted by a mortgagee in which the purchaser of said sheriff sale is the mortgagee who instituted said sale; and

M. privilege, transaction, subject, occupation or personal property which is now or does hereafter become subject to state tax or license fee.

PERSON - a natural person, association or corporation. Whenever used in any clause prescribing and imposing a fine or imprisonment, the term "person" as applied to associations, shall mean partners or members thereof, and as applied to corporations, the officers thereof.

REALTY TRANSFER TAX COLLECTOR - the person designated by the Borough Council to enforce and administer this Part.

VALUE - in the case of any document granting, bargaining, selling or otherwise conveying any land, tenement or hereditament, or interest therein, the amount of the actual consideration therefor, including liens, or other encumbrances thereon, or a commensurate part of the liens or other encumbrances thereon, where such liens or other encumbrances also encumber other lands, tenements or hereditaments; provided, that where such document shall set forth a small or nominal consideration, the "value", thereof shall be determined from the price set forth in or actual consideration for the property granted, bargained, sold or otherwise conveyed, which in either event, shall not be less than the fair market value amount of the highest assessment of such lands, tenements or hereditaments for local tax purposes.

(Ord. 99, 8/5/1963; as revised by Ord. 153, 2/2/1987)

§103. Imposition of Tax. After the effective date of this Part, on every document whereby any lands, tenements or hereditaments, or any interest therein, lying, being and situate, wholly or in part, within the boundaries of the Borough, shall be granted, bargained, sold or otherwise conveyed, a tax for general revenue purposes is hereby imposed and assessed on each such document at the rate of one percent (1%), on every one hundred dollars (\$100.00) of the value of the real estate, lands, tenements, or hereditaments, or any interest therein which is conveyed or transferred by said document; provided, that where any lands, tenements or hereditaments being situated partly within and partly without the boundaries of the Borough are conveyed, such tax so levied shall be calculated on the valuation of that portion of such lands and tenements lying within the limits of the Borough; provided further, that on all transactions where the value by which the tax is determined involves a figure not devisible by one hundred dollars (\$100.00), no tax shall be collected on that part of the value or selling price over and above the highest even one hundred dollars (\$100.00) valuation. (Ord. 99, 8/5/1963; as revised by Ord. 153, 2/2/1987)

§104. Payment and Liability. This tax shall be due and payable and shall be paid by the grantor or grantors named in the document at the time of the making and execution of same; provided, however, it shall be the duty of the grantee or grantees named in the said document to ascertain that the said tax has been paid by the grantor or grantors before accepting delivery of said document; provided further, that if said grantee or grantees accepts delivery of a document which does not reflect any official stamp or writing that the tax has been paid, the grantee or grantees shall become jointly or severally liable with the grantor or grantors for the payment of said tax. (Ord. 99, 8/5/1963; as revised by Ord. 153, 2/2/1987)

§105. Evidence of Payment. The payment of the tax imposed by this Part shall be evidenced by an official stamp affixed to every document indicating the amount of the tax paid. The person using or affixing said stamps shall write or stamp or cause to be written or stamped thereon the date upon which such stamps are affixed or used so that such stamps may not again be used. (Ord. 99, 8/5/1963; as revised by Ord. 153, 2/2/1987)

§106. Duties of Realty Transfer Tax Collector. The Realty Transfer Tax Collector shall prescribe, prepare and furnish adhesive stamps in such denominations and quantities as may be necessary for the payment of the tax imposed and assessed by this Part; provided that the Realty Transfer Tax Collector may prescribe such other method of evidencing the payment of the tax as he may deem advisable. (Ord. 99, 8/5/1963; as revised by Ord. 153, 2/2/1987)

§107. Authority of Realty Transfer Tax Collector. The Realty Transfer Tax Collector is hereby charged with the enforcement of the provisions of this Part and is authorized and empowered to prescribe, adopt, promulgate and enforce rules and regulations relating to:

1. the method and means to be used in affixing or cancelling stamps as provided in this Part;
2. the denominations and sale of stamps;

3. any other matter or thing pertaining to the administration and enforcement of the provisions of this Part.

(Ord. 99, 8/5/1963; as revised by Ord. 153, 2/2/1987)

§108. Affidavit Required with Certain Documents. Every document upon which a tax is imposed by this Part and which does not reflect the actual value of the land, tenements or hereditaments, or interest therein granted, bargained, sold or conveyed by said document shall be accompanied by an affidavit executed by a responsible person connected with the transaction, showing such connection and setting forth the true, full, complete and actual value thereof. (Ord. 99, 8/5/1963; as revised by Ord. 153, 2/2/1987)

§109. Prohibited Acts. It shall be unlawful for any person to:

1. make, execute, issue, deliver or accept, or cause to be made, executed, issued, delivered or accepted, any document without the full amount of tax thereon being duly paid; or

2. make use of any stamps to denote payment of any tax imposed by this Part without cancelling such stamp, as required by this Part, or as prescribed by the Realty Transfer Tax Collector; or

3. fail, neglect, or refuse to comply with, or violate the rules and regulations prescribed, adopted, and promulgated by the Realty Transfer Tax Collector under the provisions of this Part.

(Ord. 99, 8/5/1963; as revised by Ord. 153, 2/2/1987)

§110. Interest Added to Unpaid Tax. All taxes imposed by this Part not paid when due shall bear interest thereon at the rate of one-half of one percent (1/2 of 1%) per month until paid. (Ord. 99, 8/5/1963; as revised by Ord. 153, 2/2/1987).

§111. Recovery of Taxes and Interest. All taxes imposed by this Part together with interest from the due date shall be recovered as other debts of like character are recovered. (Ord. 99, 8/5/1963; as revised by Ord. 153, 2/2/1987)

§112. Tax Constitutes Lien Against Property. The tax imposed by this Part shall become a lien upon the lands, tenements, or hereditaments, or any interest therein, lying, being, and situate, wholly or in part, within the boundaries of the Borough, which lands, tenements, hereditaments, or interest therein are described in or conveyed or transferred by the documents which is the subject of such tax imposed and assessed by this Part, said lien to begin at the time when the tax under this Part is due and payable and continue until discharged by payment or in accordance with the law. The Solicitor is authorized to file a municipal or tax claim in the Court of Common Pleas. (Ord. 99, 8/5/1963; as revised by Ord. 153, 2/2/1987)

§113. Penalties. Any person who shall violate any provision of this Part shall, upon conviction thereof, be sentenced to pay a fine of not more than three hundred dollars (\$300.00), and/or to imprisonment for a term not to exceed ninety (90) days. (Ord. 99, 8/5/1963; as revised by Ord. 153, 2/2/1987)

Part 2  
Earned Income Tax

§201. Definitions. The following words and phrases, when used in this Part, shall have the meanings ascribed to them in this section, except where the context clearly indicates or requires different meaning.

**ASSOCIATION** - a partnership, limited partnership, or any other unincorporated group of two (2) or more persons.

**BUSINESS** - an enterprise, activity, profession, or undertaking of any nature conducted for profit or ordinarily conducted for profit, whether by an individual, partnership, association, or any other entity.

**CORPORATION** - a corporation or joint stock association organized under the laws of the United States, the Commonwealth of Pennsylvania, or any other State, territory, foreign country or dependency.

**EARNINGS** - salaries, wages, commissions and other compensation as defined in this Part.

**EMPLOYER** - an individual, partnership, association, corporation, governmental body or unit or agency, or any other entity employing one or more persons on a salary, wage, commission, or other compensation basis.

**INCOME TAX OFFICER** - person designated by the governing body of this taxing district to administer the provisions of the earned income tax ordinance.

**NET PROFITS** - the net income from the operation of a business, profession or other activity, after provision for all costs and expenses incurred in the conduct thereof, either paid or accrued in accordance with the accounting system used in such business, profession or other activity, but without deduction of taxes based on income.

**NONRESIDENT** - an individual, partnership, association, or other entity domiciled outside this taxing district.

**PERSON** - a natural person, partnership, corporation, fiduciary or association. Whenever used in any section prescribing and imposing a penalty, the term "person" as applied to associations, shall mean the partner or members thereof, and as applied to corporations, the officers thereof.

**RESIDENT** - an individual, partnership, association, or other entity domiciled in this taxing district.

**SALARIES, WAGES, COMMISSIONS AND OTHER COMPENSATION** - salaries, wages, commissions, bonuses, incentive payments, fees and tips that may accrue or be received by an individual for services rendered, whether directly or through an agent, and whether in cash or in property; not including periodic payment for sick or disability benefits and those commonly recognized as old-age benefits, retirement pay, or pensions paid to persons retired from service after reaching a specific age or after a stated period of employment, or public assistance or unemployment compensation payments made by any governmental agency, or any wages or compensation paid by the United

States to any person for active service in the Army, Navy or Air Force of the United States or any bonus or additional compensation paid by the United States or the Commonwealth of Pennsylvania or any other State for such service.

TAXABLE - subject to the tax imposed by this Part.

TAXPAYER - a person, whether an individual, partnership, association, or any other entity, required hereunder to file a return of earnings or net profits, or to pay a tax thereon.

(Ord. 105, 2/28/1966, §I)

§202. Imposition of Tax. A tax for general revenue purposes of one percent (1%) is hereby imposed on the following:

1. Salaries, wages, commissions and other compensation earned on and after the above date of this Part, by individual residents of this taxing district.

2. If said net profits or earnings cannot reasonably be expected on or before April 15th of the taxable period, but can be reasonably expected subsequent to said date, the taxpayer shall file his declaration on or before the first of said remaining quarterly installment dates on which the taxpayer can first reasonably be expected to earn such net profits or earnings and shall pay the estimated tax shown thereon in equal installments on or before said remaining quarterly installment dates.

3. If the taxpayer elects to file a declaration on a fiscal year basis, different from the taxable period, setting forth his estimated net profits or earnings for a period included in the taxable period, then in lieu of filing his declaration and making payments thereon at the time set forth in paragraphs (1) and (2) immediately hereinabove, he may: (a) pay the quarterly installments of the estimated tax according to the declaration filed for the portion of the taxable period included in said fiscal year, and (b) on or before the 105th day after the close of the fiscal year file a declaration of the estimated tax for the portion of the taxable period included in the said succeeding fiscal year and pay said tax in equal quarterly installments beginning with the due date of the filing and end with the first quarterly installment due after the close of the taxable period.

4. Where the taxpayer who has filed a declaration required hereinabove shall thereafter reasonably be expected to earn, during the taxable period, additional net profits or earnings not subject to collection at source, or shall find that he has overestimated his net profits or earnings, he may file an amended declaration with the Income Tax Officer, setting forth such relevant information as the Income Tax Officer may require.

5. Every taxpayer who is required to file a declaration of estimated tax under the provision of this section shall make, and file, with the Income Tax Officer on form prescribed by the Income Tax Officer, a final return showing all net profits and earnings during the taxable period, the total amount of tax thereon, the amount of the estimated tax paid under the provisions of this section, amount of the tax that has been withheld pursuant to the provisions of §204 and the balance of the tax due.

A. Salaries, wages, commissions and other compensation earned on and after the effective date of this Part by individual nonresidents of this taxing district in this taxing district.

B. Net profits, earned on and after the effective date of this Part, by residents of this taxing district; and

C. Net profits, earned on and after the effective date of this Part, in this taxing district, by nonresidents of this taxing district.

The tax levied under 1. and 2. herein shall relate to and be imposed upon salaries, wages, commissions and other compensation paid by an employer or on his behalf to a person who is employed by him. The tax levied under 3. and 4. herein shall relate to and be imposed on the net profits of any business, profession or other activity carried on by any person or persons.

The tax levied by this Part, shall be applicable to salaries, wages, commission, and other compensations and to net profits earned in the period beginning on the effective date of this Part and ending December 31, 1966.

(Ord. 105, 2/28/1966, §2)

§203. Declaration and Payment of Tax.

1. Every taxpayer who during the taxable period can reasonably be expected to earn net profits or earnings not subject to the provisions of §204 relating to collection at source, shall make and file with the Income Tax Officer, on a form prescribed by the Income Tax Officer, a declaration setting forth the amount of net profits anticipated by him for such taxable period and subject to tax, the amount of estimated tax imposed thereon by this Part, and such other relevant information as the Income Tax Officer may require.

2. The declaration of estimated tax shall be filed and the tax shall be paid at the following times:

A. If said net profits or earnings can reasonably be expected on or before the 15th day of April of the taxable period, the taxpayer shall file a declaration on or before said date and shall pay the estimated tax shown thereon in equal quarterly installments on or before the said 15th day of April and on or before the 15th day of the following July, October and January.

3. The final return shall be filed at the following times:

A. If the taxpayers declaration is filed on a calendar year basis, he shall file his final return on or before the 15th day of April after the close of such calendar year.

B. If the taxpayer's declaration is filed on a fiscal year basis, he shall file his final return on or before the 105th day after the close of the fiscal year.

4. The percentage of the total net profits of any calendar or fiscal year of a taxpayer beginning or ending within the taxable year to which the tax imposed by this Part shall be applicable shall be equal to the same percentage of such total net profits as the number of days in any such year within such period bears to the total number of days in any such year.



5. At the time of filing the 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.

6. In the event of the death of the taxpayer during the taxable period, his personal representative, or in the absence of a personal representative, his heirs as designated by the Pennsylvania Intestate Act of 1947, as amended, or as hereafter amended, or supplemented, shall file his final return within sixty (60) days after the taxpayer's death and pay the tax due or demand refund in the case of overpayment.

7. In the event the taxpayer's taxable net earned income consists solely of salary, wage, commission or other compensation, the tax on which has been withheld by his employer and returned to the Income Tax Officer, such taxpayer shall be relieved of the necessity of filing a return.

8. The final return shall include net profits and earnings taxable under any other ordinances of this taxing district for the same calendar or fiscal year so that but one inclusive return shall be filed by every taxpayer for any one calendar or fiscal year.

(Ord. 105, 2/28/1966, §3)

§204. Collection at Source.

1. Every employer within this taxing district who employs one or more on a salary, wage, commission, or other compensation basis, shall deduct at the time of the payment thereof, the tax imposed by this Part on the earnings due to his employee or employees and within thirty (30) days after or end of the quarter of a year following the effective date of this Part and within thirty (30) days after each quarter of a year thereafter, shall make and file a return with the Income Tax Officer on a form prescribed by the Income Tax Officer, setting forth the taxes so deducted and such other relevant information as the Income Tax Officer may require and shall pay to this taxing district the amount of taxes so deducted.

2. On or before the 31st day of January after the taxable period, every such employer shall make and file with the Income Tax Officer, on form prescribed by the Income Tax Officer.

A. A return showing the total amount of the earnings of his employee or employees during the portion of the preceding calendar year ending December 31 and embraced within the taxable period, the total amount of tax deducted and the total amount of tax paid to the taxing district.

B. A return for each employee showing the total amount of the employee's earnings during the portion of the preceding calendar year ending December 31 and embraced within the taxable period, the amount of tax deducted therefrom, the employee's social security number, name and address and such other relevant information as the Income Tax Officer may require. Such employer on or before January 31 of each of said years shall furnish a copy of such return to the employee named in the return.

C. The said return shall include the earnings taxable under any other Part of this taxing district for the same calendar year so that one return shall be filed by an employer for any one calendar year.

3. Every employer who discontinues business prior to the close of the taxable year shall within thirty (30) days after the discontinuance of business file the returns hereinabove required and pay the tax due. Where discontinuance of business is due to the death of the employer, his personal representative or in the absence of a personal representative, his heirs as designated by the Pennsylvania Intestate Act of 1947, as amended or as hereafter amended or supplemented, shall within sixty (60) days after the death of the employer file his return and pay the tax due or demand refund in the case of overpayment.

4. 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 complying with the requirements of this Part relating to the filing of declarations and returns.

5. If an employer makes a deduction of tax as required by this section, the amount deducted shall constitute in the hands of such employer a trust fund held for the account of this taxing district, as beneficial owner thereof, and the employee from whose earnings such tax was deducted shall be deemed to have paid such tax.

6. The withholding of taxes from earnings and the payment and return thereof by the employer under the provisions of this section shall not be required in respect to earnings of domestic servants, farm labor and casual labor not in the course of the employer's business. This paragraph shall not be construed to exempt such employees from the requirements of filing a declaration and a return of such earnings and the payment of tax thereon under the provisions of §203.

(Ord. 105, 2/28/1966, §4)

§205. Powers and Duties of the Income Tax Officer.

1. It shall be the duty of the Income Tax Officer to collect and receive the taxes, fines and penalties imposed by this Part. It shall also be his duty to keep a record showing the amount received by him from each person paying the tax and, if paid by such person in respect of another person, the name of such person and the date of such receipt.

2. The Income Tax Officer 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, including provisions for the re-examination and correction of declarations and returns, and of payments alleged or found to be incorrect, or as to which an overpayment is claimed, and to prescribe forms necessary for the administration of this Part.

3. The Income Tax Officer, and agents designated in writing by him, are hereby authorized to examine the books, papers and records of any person in order to verify the accuracy of any declaration or return, or, if no declaration or return was filed, to ascertain the tax due. Every person is hereby directed and required to give to the Income Tax Officer or to any agent so designated by him the opportunity for such examination and investigations as are hereby authorized.

4. Any information gained by the Income Tax Officer, his agents, or by any other official, agent or employee of this taxing district, as a result of any declarations, returns, investigations, hearings or verifications required or authorized by this Part shall be confidential and shall not be disclosed to any person, except for official use in connection with the administration or enforcement of this Part or as otherwise provided by law.

5. Any person aggrieved by any action of the Income Tax Officer shall have the right of appeal as provided by law.

(Ord. 105, 2/28/1966, §5)

§206. Suit for Collection of Tax.

1. The Income Tax Officer may sue in the name of this taxing district for the recovery of taxes due and unpaid under this Part.

2. Any suit brought to recover the tax imposed by this Part shall be begun within six (6) years after such tax is due or within six (6) years after a declaration or return has been filed, whichever date is later, provided, however, that this limitation shall not prevent the institution of a suit for the collection of any tax due or determined to be due in the following cases:

A. Where no declaration or return was filed by a person although a declaration or return was required to be filed by him under the provisions of this Part.

B. In the case of a false or fraudulent declaration or return with the intent to evade tax.

C. Where any person has deducted taxes under the provisions of this Part and has failed to pay the amounts so deducted to this taxing district.

(Ord. 105, 2/28/1966, §6)

§207. Interest and Penalties. If for any reason the tax is not paid when due, interest at the rate of six percent (6%) per annum on the amount of said tax, and an additional penalty of one-half of one percent ( $\frac{1}{2}\%$ ) of the amount of the unpaid tax for each month or fraction thereof during which the tax remains unpaid, shall be added and collected. Where suit is brought for the 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. 105, 2/28/1966, §7)

§208. Payment and Refunds. The Income Tax Officer is hereby authorized to accept payments of the amount of tax claimed by this taxing district in any case where any person disputes the validity or amount of this taxing district's claim for the tax. If it is thereafter judicially determined by a court of competent jurisdiction that there has been an overpayment to the Income Tax Officer, the amount of the overpayment shall be refunded to the person who paid. (Ord. 105, 2/28/1966, §8)

§209. Applicability. The tax imposed by this Part shall not apply:

1. To any person as to whom it is beyond the legal power of this taxing district to impose the tax herein provided for under the Constitution of the United States and the Constitution and Laws of the Commonwealth of Pennsylvania.

2. To the net profits of any institution or organization operated for public, religious, educational or charitable purposes to an institution or organization not organized or operated for private profit, or to a trust or a foundation established for any of the said purposes.

3. To the net profits of any corporation which is subject to the Pennsylvania Corporate Net Income Tax or exempt from the Pennsylvania Corporate Net Income Tax and any foreign corporation which is subject to the Pennsylvania Franchise Tax or exempt from the Pennsylvania Franchise Tax.

This section shall not be construed to exempt any person who is an employer from the duty of collecting the tax at source from his employees and paying the amount collected to this taxing district under the provisions of §204 of this Part.

(Ord. 105, 2/28/1966, §9)

§210. Fines and Penalties for Violation of Ordinance.

1. 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 pay the tax deducted from his employees; any person who refuses to permit the Income Tax Officer or any agent properly designated by him to examine his books, records and papers; and any person who makes any incomplete, false or fraudulent return to avoid the payment of the whole or any part of the tax imposed by this Part, shall, upon conviction thereof, be sentenced to pay a fine of not more than three hundred dollars (\$300.00) for each offense and costs, and/or be imprisoned in the Dauphin County Jail for a period not exceeding ninety (90) days.

2. Any person who, except as permitted by the provisions of subsection 4 of §205 of this Part, divulges any information which is confidential under the provisions of said subsection shall, upon conviction thereof, be sentenced to pay a fine of not more than three hundred dollars (\$300.00) for each offense and costs, and/or to be imprisoned in the Dauphin County Jail for a period not exceeding ninety (90) days.

3. The penalties imposed under this section shall be in addition to any other penalty imposed by any other section of this Part.

4. The failure of any person to receive or procure the forms required for making any declaration or return required by this Part shall not excuse him from making such declaration or return.

(Ord. 105, 2/28/1966, §10; as amended by Ord. 153, 2/2/1987)