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Part 1
Realty Transfer Tax

§101. Imposition of Tax. New Holland Borough adopts the provisions of Article XI-D of the Tax Reform Code of 1971 and imposes a realty transfer tax as authorized under that Article, subject to the rate limitations therein. The tax imposed under this Section shall be at the rate of one (1) percent. (Ord. 525, 11/6/2007, §1)

§102. Administration. The tax imposed under §101, and all applicable interest and penalties, shall be administered, collected, and enforced under the Act of December 31, 1965 (P.L. 1257, No. 511, as amended, known as the "Local Tax Enabling Act"), as amended from time to time; provided, that if the correct amount of the tax is not paid by the last date prescribed for timely payment, New Holland Borough, pursuant to §1102-D of the Tax Reform Code of 1971 (72 P.S. §8102-D), as amended from time to time, authorizes and directs the Department of Revenue of the Commonwealth of Pennsylvania to determine, collect, and enforce the tax, interest, and penalties. (Ord. 525, 11/6/2007, §1)

§103. Interest. Any tax imposed under §101 that is not paid by the date the tax is due shall bear interest as prescribed for interest on delinquent municipal claims under the Act of May 16, 1923 (P.L. 207, No. 153) (53 P.S. §§7101 et seq.), as amended from time to time, known as the "Municipal Claims and Tax Liens Act." The interest rate shall be the lesser of the interest rate imposed upon delinquent Commonwealth taxes as provided in §806 of the Act of April 9, 1929 (P.L. 343, No. 176) (72 P.S. §806), as amended from time to time, known as the "Fiscal Code," or the maximum interest rate permitted under the Municipal Claims and Tax Liens Act for tax claims. (Ord. 525, 11/6/2007, §1)

Part 2

Local Services Tax

§201. Title. This Part shall be known and may be cited as the "Local Services Tax Ordinance," and is also referred to herein as "Ordinance." (Ord. 526, 2/6/2007, §1)

§202. Authority. This Part is enacted under the authority of Act 511 of December 31, 1965, P.L. 1251, as amended, known as the "Local Tax Enabling Act." (Ord. 526, 2/6/2007, §1)

§203. 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 or language clearly indicates or requires a different meaning:

BOROUGH - New Holland Borough, Lancaster County, Pennsylvania.

COLLECTOR - the person, public employee, or private agency designated by the Borough to collect and administer the tax herein imposed.

DCED - the Department of Community and Economic Development of the Commonwealth of Pennsylvania.

EARNED INCOME - compensation as this term is defined in §13 (relating to earned income taxes) of the Local Tax Enabling Act, the Act of December 31, 1965, P.L. 1251, §13, 53 P.S. §6913, as amended.

EMPLOYER - an individual, partnership, association, limited liability company, limited liability partnership, corporation, governmental body, agency, or any other entity employing one or more persons on a salary, wage, commission, or other compensation basis, including without limitation a self-employed person.

HE, HIS, or HIM - indicates and includes the singular and plural number, as well as the male, female, and neuter genders.

INDIVIDUAL - any natural person, male or female, engaged in any occupation, trade, or profession within the corporate limits of the Borough.

NET PROFITS - the net income from the operation of a business, profession, or other activity, as this term is defined in §13 (relating to earned income taxes) of the Local Tax Enabling Act, the Act of December 31, 1965, P.L. 1251, §13, 53 P.S. §6913, as amended.

OCCUPATION - any trade, profession, business, or undertaking of any type, kind, or character, including without limitation services, domestic or other, earned on or performed within the corporate limits of the Borough for which compensation is charged or received, whether by means of salary, wages, commission, fees, or otherwise for services rendered.

TAX - the local services tax at the rate fixed in §204 of this Part.

TAX YEAR - the period from January 1 until December 31 of any year, i.e., a calendar year.

(Ord. 526, 2/6/2007, §1)

§204. Levy of Tax. For specific revenue purposes, an annual tax is hereby levied and assessed, commencing January 1, 2008, upon the privilege of engaging in an occupation with a primary place of employment within the Borough during the tax year. Each natural person who exercises such privilege for any length of time during any tax year shall pay the tax for that year in the amount of fifty-two dollars (\$52.00), assessed on a pro rata basis, in accordance with the provisions of this Part. This tax may be used solely for the following purposes as the same may be allocated by the Borough from time to time:

- A. Emergency services, which shall include, without limitation, emergency medical services, police services, or fire services.
- B. Road construction or maintenance.
- C. Reduction of property taxes.
- D. Property tax relief through implementation of a homestead and farmstead exclusion in accordance with 53 Pa.C.S. Ch. 85, Subch. F (relating to homestead property exclusion).

The Borough shall use no less than twenty-five percent (25%) of the funds derived from the tax for emergency services. This tax is in addition to all other taxes of any kind or nature heretofore levied by the Borough. The tax shall be no more than fifty-two dollars (\$52.00) on each person for each tax year, irrespective of the number of political subdivisions within which a person maybe employed.

(Ord. 526, 2/6/2007, §1)

§205. Exemptions and Refunds.

1. Exemptions.

A. Any person whose total earned income and net profits from all sources within the borough is less than twelve thousand dollars (\$12,000.00) for any tax year in which the tax is levied is exempt from the payment of the tax for that tax year. In addition, the following persons are exempt from payment of the tax:

(1) Any person who has served in any war or armed conflict in which the United States was engaged and is honorably discharged or released under honorable circumstances from active service if, as a result of military service, the person is blind, paraplegic, a double or quadruple amputee, or has a service-connected disability declared by the United States Veterans' Administration or its successor to be a total one hundred (100) percent disability.

(2) Any person who serves as a member of a reserve component of the armed forces and is called to active duty at any time during the taxable year. For purposes of this subparagraph, "reserve component of the armed forces" shall mean the United States Army Reserve, United States Navy Reserve, United States Marine Corps Reserve, United States Coast Guard Reserve, United States Air Force Reserve, the Pennsylvania Army National Guard, or the Pennsylvania Air National Guard.

2. Exemption Procedure.

A. A person seeking to claim an exemption from the local services tax may annually file an exemption certificate with the Borough and with the person's employer affirming that the person reasonably expects to receive earned income and net profits from all sources within the Borough of less than twelve thousand dollars (\$12,000.00) in the tax year for which the exemption certificate is filed. In the event the Borough utilizes a tax collection officer, the Borough shall provide a copy of the exemption certificate to that officer. The exemption certificate shall have attached to it a copy of all the employee's last pay stubs or W-2 forms from employment within the Borough for the year prior to the fiscal year for which the employee is requesting to be exempted from the tax. Upon receipt of the exemption certificate and until otherwise instructed by the Borough or except as required by the following paragraph .B, the employer shall not withhold the tax from the person during the tax year or the remainder of the tax year for which the exemption certificate applies. Employers shall ensure that the exemption certificate forms are readily available to employees at all times and shall furnish each new employee with a form at the time of hiring. The exemption certificate form shall be the uniform form provided by the Borough.

B. With respect to a person who claimed an exemption for a given tax year from the tax, upon notification to an employer by the person or by the Borough that the person has received earned income and net profits from all sources within the Borough equal to or in excess of twelve thousand dollars (\$12,000.00) in that tax year or that the person is otherwise ineligible for the tax exemption for that tax year, or upon an employer's payment to the person of earned income within the political subdivision in an amount equal to or in excess of twelve thousand dollars (\$12,000.00) in that tax year, an employer shall withhold the local services tax from the person under the following paragraph .C.

C. If a person who claimed an exemption for a given tax year from the tax becomes subject to the tax for the tax year under the above paragraph .B, the employer shall withhold the tax for the remainder of that tax year. The employer shall withhold from the person, for the first payroll period after receipt of the notification under the above paragraph .B, a lump sum equal to the amount of tax that was not withheld from the person due to the exemption claimed by the person under this subsection, plus the per payroll amount due for that first payroll period. The amount of tax withheld per payroll period for the remaining payroll periods in that tax year shall be the same amount withheld for other employees. In the event the employment of a person subject to withholding of the tax under this paragraph is subsequently severed in that tax year, the person shall be liable for any outstanding balance of tax due, and the Borough may pursue collection under this Part.

D. Except as provided in the above subparagraph .B, it is the intent of this subsection that employers shall not be responsible for investigating exemption certificates, monitoring tax exemption eligibility, or exempting any employee from the local services tax.

3. Refunds. The Borough, in consultation with the collector and DCED, shall establish procedures for the processing of refund claims for any tax paid by any person who is eligible for exemption, which procedures shall be in accord with provisions of the general municipal law relating to refunds of overpayments and interest on overpayments. Refunds made within seventy-five (75) days of a refund request or seventy-five (75) days after the last day the employer is required to remit the tax for the last quarter of the tax year, whichever is later, shall not be subject to interest. No refunds shall be made for amounts overpaid in a tax year that do not exceed one dollar (\$1.00). The Borough or the collector shall determine eligibility for exemption and provide refunds to exempt persons.

(Ord. 526, 2/6/2007, §1)

§206. Duties of Employers.

1. Each employer within the Borough, as well as those employers situated outside the Borough but who engage in business within the Borough, is hereby charged with the duty of collecting the tax from each of his employees engaged by him or performing for him within the Borough, and making and filing a return and payment of the local service taxes to the collector. Further, each employer is hereby authorized to deduct this tax for each employee in his or her employ, whether said employee is paid by salary, wage, or commission, and whether or not all such services are performed within the Borough.

2. A person subject to the tax shall be assessed by the employer a pro rata share of the tax for each payroll period in which the person is engaging in an occupation. The pro rata share of the tax assessed on the person for a payroll period shall be determined by dividing the rate of the tax levied for the tax year by the number of payroll periods established by the employer for the tax year. For purposes of determining the pro rata share, an employer shall round down the amount of the tax collected each payroll period to the nearest one-hundredth (1/100) of a dollar. Collection of the tax shall be made on a payroll period basis for each payroll period in which the person is engaging in an occupation, except as provided in subsection .4 of this Section. For purposes of this subsection, "combined rate" shall mean the aggregate annual rate of the tax levied by the school district and the political subdivision.

3. No person shall be subject to the payment of the local services tax by more than one (1) political subdivision during each payroll period.

4. In the case of concurrent employment, an employer shall refrain from withholding the tax if the employee provides a recent pay statement from a principal employer that includes the name of the employer, the length of the payroll period, and the amount of the tax withheld; and a statement from the employee that the pay statement is from the employee's principal employer and the employee will notify other employers of a change in principal place of employment within two (2) weeks of its occurrence. The employee's statement shall be provided on the form approved by DCED or the Borough.

5. The tax shall be no more than fifty-two dollars (\$52.00) on each person for each tax year, irrespective of the number of political subdivisions within which a person may be employed. The Borough shall provide a taxpayer with a receipt of payment upon request by the taxpayer.

6. No employer shall be held liable for failure to withhold the tax or for the payment of the withheld tax money to the Borough if the failure to withhold taxes arises from incorrect information submitted by the employee as to the employee's place or places of employment, the employee's principal office, or where the employee is principally employed. Further, an employer shall not be liable for payment of the local services tax in an amount exceeding the amount withheld by the employer if the employer complies with the provisions of §205.2 of this Part and this Section, and remits the amount so withheld in accordance with this Part.

7. Employers shall be required to remit the local services taxes thirty (30) days after the end of each quarter of a tax year.

(Ord. 526, 2/6/2007, §1)

§207. Tax Returns. Each employer shall prepare and file a return showing a computation of the tax on forms to be supplied to the employer by the collector. If an employer fails to file the return and pay the tax, whether or not the employer makes collection thereof from the salary, wages, or commissions paid by him or her to an employee, except as provided hereafter in this Part, the employer shall be responsible for the payment of the tax in full as though the tax had been originally levied against the employer. (Ord. 526, 2/6/2007, §1)

§208. Dates for Determining Tax Liability and Payment. In each tax year, each employer shall use his or her employment records to determine the number of employees from whom such tax shall be deducted and paid over to the collector on or before the thirtieth (30th) day following the end of each calendar quarter of each such tax year. (Ord. 526, 2/6/2007, §1)

§209. Self-employed Individuals. Each self-employed individual who performs services of any type or kind, or engages in any occupation or profession, within a primary place of employment within the political subdivision shall be required to comply with this Part and pay the pro rata portion of the tax due to the collector on or before the thirtieth (30th) day following the end of each quarter. (Ord. 526, 2/6/2007, §1)

§210. Individuals Engaged in More than One (1) Occupation or Employed in More than One (1) Political Subdivision. The situs of the tax shall be the place of employment on the first day the person becomes subject to the tax during each payroll period. In the event a person is engaged in more than one (1) occupation, that is, concurrent employment or an occupation that requires the person working in more than one (1) political subdivision during a payroll period, the priority of claim to collect the local services tax shall be in the following order:

A. First, the political subdivision in which a person maintains his or her principal office or is principally employed.

B. Second, the political subdivision in which the person resides and works if the tax is levied by that political subdivision.

C. Third, the political subdivision in which a person is employed and which imposes the tax nearest in miles to the person's home.

In case of dispute, a tax receipt of the taxing authority for that tax year declaring that the taxpayer has made prior payment constitutes prima facie certification of payment to all other political subdivisions.

(Ord. 526, 2/6/2007, §1)

§211. Nonresidents Subject to Tax. All employers and self-employed individuals residing or having their places of business outside of the Borough but who perform services of any type or kind, or engage in any occupation or profession within the Borough, do by virtue thereof agree to be bound by and subject themselves to the provisions, penalties, and regulations promulgated under this Part with the same force and effect as though they were residents of the Borough. Further, any individual engaged in an occupation within the Borough and an employee of a nonresidential employer may, for the purpose of this Part, be considered a self-employed person, and in the event his or her tax is not paid, the Borough shall have the option of proceeding against either the employer or employee for the collection of this tax as hereinafter provided. (Ord. 526, 2/6/2007, §1)

§212. Administration of Tax.

1. The collector shall be appointed by resolution of the Borough. It shall be the duty of the collector to accept and receive payments of this tax and to keep a record thereof showing the amount received by him from each employer of self-employed person, together with the date the tax was received.

2. The collector is hereby charged with the administration and enforcement of this Part and is hereby charged and empowered, subject to municipal approval, to proscribe, adopt, and promulgate rules and regulations relating to any matter pertaining to the administration and enforcement of this Part, including without limitation provisions for the examination of payroll records of any employer subject to this Part, the examination and correction of any return made in compliance with this Part, and any payment alleged or found to be incorrect or as to which overpayment is claimed or found to have occurred. Any person aggrieved by any decision of the collector shall have the right to appeal consistent with the Local Taxpayers Bill of Rights under Act 50 of 1998, and in accordance with any other procedures established by the Borough.

3. The collector and Borough are each authorized to examine the books and payroll records of any employer in order to verify the accuracy of any return made by an employer or, if no return was made, to ascertain the tax due. Each employer is hereby directed and required to give the collector or the Borough, whichever requests same, the means, facilities, and opportunity for such examination.

(Ord. 526, 2/6/2007, §1)

§213. Suits for Collection.

1. In the event that any tax under this Part remains due or unpaid thirty (30) days after the due dates above set forth, the collector may sue for the recovery of any such tax due or unpaid under this Part, together with interest and penalty.

2. If for any reason the tax is not paid when due, interest at the rate of six (6) percent on the amount of such tax shall be calculated beginning with the due date of the tax, and a penalty of five (5) percent shall be added to the flat rate of such tax for nonpayment thereof. When suit is brought for the recovery of this tax or other appropriate remedy undertaken, the individual liable therefor shall, in addition, be responsible and liable for the costs of collection.

3. The remedies described in this Part for the recovery and collection of the tax shall be in addition to and concurrent with any and all other remedies available to the Borough or the collector for such purposes.

(Ord. 526, 2/6/2007, §1)

§214. Violations and Penalties. Whoever makes any false or untrue statement on any return required by this Part, or whoever refuses inspection of the books, records, or accounts in his or her custody and control setting forth the number of employees subject to this tax who are in his or her employment, or whoever fails or refuses to file any return required by this Part shall be guilty of a violation and, upon conviction thereof, shall be sentenced to pay a fine of not more than six hundred dollars (\$600.00) and costs of prosecution and, in default of payment of such fine and costs, to imprisonment of not more than thirty (30) days. The action to enforce the penalty herein prescribed may be instituted against any person in charge of the business of any employer who shall have failed or who refuses to file a return required by this Part. (Ord. 526, 2/6/2007, §1)

§215. Interpretation.

1. Nothing contained in this Part shall be construed to empower the Borough to levy and collect the tax hereby imposed on any occupation not within the taxing power of the Borough under the Constitution of the United States and the laws of the Commonwealth of Pennsylvania.

2. If the tax hereby imposed under the provisions of this Part shall be held by any court of competent jurisdiction to be in violation of the Constitution of the United States or of the laws of the Commonwealth of Pennsylvania as to any individual, the decision of the court shall not affect or impair the right to impose or collect said tax or the validity of the tax so imposed on other persons or individuals as herein provided.

(Ord. 526, 2/6/2007, §1)

§216. Effective Date. The tax imposed by this Part shall be effective on January 1, 2008, for 2008 and all calendar years thereafter. (Ord. 526, 2/6/2007, §1)

Part 3
Tax Certification

§301. Legislative Findings. It is customary in Lancaster County, Pennsylvania, for the Tax Collector to provide certifications to real estate settlement agents regarding real estate taxes for premises being conveyed. Due to the time involved in the providing of such information, and the lack of any legal requirements for the Tax Collector to perform such a service, Council for the Borough of New Holland deems it appropriate to permit the Tax Collector to assess a charge for the providing of such tax certifications. The assessment of such a charge without authorization by ordinance would constitute a violation of the State Ethics Act. Council for the Borough of New Holland therefore deems it necessary and appropriate to enact an ordinance authorizing the Tax Collector to assess a fee for the providing of tax certifications. (Ord. 416, 3/3/1992, \$1)

§302. Tax Certifications; Fee.

1. The Tax Collector for the Borough of New Holland shall, upon request, furnish information regarding taxes paid, or taxes assessed and remaining unpaid, on all real estate within the Borough of New Holland.

2. The Tax Collector shall be entitled to receive a fee in the amount as established from time to time by resolution of Borough Council for each tax certification provided. [Ord. 427]

(Ord. 416, 3/3/1992, \$2; as amended by Ord. 427, 12/28/1993)

Part 4

Local Taxpayer Bill of Rights Disclosure Statement
and Tax Appeal Procedure

§401. Collection of Earned Income and Net Profits Tax.

1. The Taxpayers Bill of Rights Disclosure Statement presented to the New Holland Borough by the Lancaster County Tax Collection Bureau applicable to the performance of its tax collection of earned income and net profits tax under the Enabling Act, is approved and adopted.

2. The Taxpayers Bill of Rights Notice and Disclosure Statement for local earned income and net profits tax, as presented to New Holland Borough is approved and adopted.

3. The executive director of the Lancaster County Tax Collection Bureau is hereby appointed:

A. To provide in all correspondence requesting information notice to the taxpayer of the procedures to obtain an extension, and deadlines for responses.

B. To serve as Hearing Officer for the purpose of receiving and making determinations on taxpayer appeals of taxes on local earned income and net profits applicable to all residents in its jurisdiction.

4. In the event of conflict or circumstances deemed appropriate by the executive director, they shall designate an alternate Hearing Officer. The Executive Director shall determine the qualifications and compensation for the alternate Hearing Officer with the approval of the Executive Committee.

5. The executive director shall serve as part of their regular duties and will receive no additional compensation for performing such duties.

6. The executive director of the Lancaster County tax Collection Bureau, or someone designated by the executive director, is appointed as the Lancaster County Tax Collection Bureau representative to receive and resolve taxpayer complaints.

7. The executive director shall take all steps necessary or appropriate to ensure Lancaster County Tax Collection Bureau compliance with the compliance of the Local Taxpayers Bill of Rights.

(Res. 335, 3/2/1999)

Part 5
Earned Income Tax

§501. Title. This Part shall be known and may be cited as the "Earned Income Tax Ordinance," and also is referred to herein as "Ordinance." (Ord. 549, 10/4/2011, §1)

§502. Definitions. All terms used in this Part that are defined in the Local Tax Enabling Act shall have the meanings set forth therein. In addition, the following words and phrases, when used in this Part, shall have the meanings ascribed to them in this Section, except where the context or language clearly indicates or requires a different meaning:

COLLECTOR - the person or entity appointed by the governing body as tax officer pursuant to the Local Tax Enabling Act to collect the tax.

EFFECTIVE DATE - January 1, 2012.

ENACTMENT - this Part.

GOVERNING BODY - the Borough of New Holland, of Lancaster County, Pennsylvania.

LOCAL TAX ENABLING ACT - the Pennsylvania Local Tax Enabling Act, as set forth in 53 P.S. §6901 et seq., while such numbering and provisions remain in effect under Act 32 of 2008, and as set forth in 53 P.S. §6924.101 et seq., when such numbering and provisions become effective under Act 32, and as amended in the future.

TAX - the tax imposed by this enactment.

TAX RETURN - a form prescribed by the collector for reporting the amount of tax or other amount owed or required to be withheld, remitted, or reported under this enactment or the Local Tax Enabling Act.

TAX YEAR - the period from January 1 to December 31.

TAXING AUTHORITY - New Holland Borough, of Lancaster County, Pennsylvania.

TCC - the tax collection committee established to govern and oversee the collection of earned income tax within the TCD under the Local Tax Enabling Act.

TCD - any tax collection district to which the taxing authority or any part of the taxing authority is assigned under the Local Tax Enabling Act.

(Ord. 549, 10/4/2011, §1)

§503. Imposition of Tax.

1. General Purpose Resident Tax. The taxing authority hereby imposes a tax for general revenue purposes at the rate of one (1) percent on earned income and net profits of individual residents of the taxing authority.

2. General Purpose Municipal Nonresident Tax. The taxing authority also imposes a tax for general revenue purposes at the rate of one (1) percent on earned income and net profits derived by an individual who is not a resident of the taxing authority from any work, business, profession, or activity, of any kind engaged in within the boundaries of the taxing authority.

3. Ongoing Tax. The tax shall continue at the above rates during the current tax year and each tax year thereafter, without annual re-enactment, until this enactment is repealed or the rate is changed.

4. Combined Tax Rate Applicable to Residents. Currently, the total rate applicable to residents of the taxing authority, including the tax imposed by the school district and municipality in which the individual resides, is one (1) percent. This combined tax rate is included solely for the purpose of providing information applicable on the date of adoption of this resolution. This combined tax rate might change if the school district changes the tax rate imposed by the school district.

5. Municipal Tax Rate Applicable to Nonresidents. Currently, the total rate applicable to nonresidents working within the taxing authority based on the municipal nonresident tax rate is one (1) percent.

6. Local Tax Enabling Act Applicable. The tax is imposed under authority of the Local Tax Enabling Act, and all provisions thereof that relate to a tax on earned income or net profits are incorporated into this enactment. Any future amendments to the Local Tax Enabling Act that are required to be applied to a tax on earned income or net profits will automatically become part of this enactment upon the effective date of such amendment, without the need for formal amendment of this enactment, to the maximum extent allowed by 1 Pa.C.S.A. §1937.

7. Applicable Laws, Regulations, Policies, and Procedures. The tax shall be collected and administered in accordance with all: (A) applicable laws, rules, and regulations; and (B) regulations, policies, and procedures adopted by the TCC or by the collector. This includes any regulations, policies, and procedures adopted in the future to the maximum extent allowed by 1 Pa.C.S.A. §1937.

(Ord. 549, 10/4/2011, §1)

§504. Exemptions from Tax; Individuals under Age Sixteen (16). This governing body finds that: (A) minors of various age groups have traditionally, and with judicial sanction, been considered as comprising separate classes for many legislative purposes; and (B) minors under the age of sixteen (16) are generally unemancipated and subject to compulsory school attendance and child labor laws and, therefore, have limited earned income and net profits and control of money such that enforcement of reporting and collection of tax hereunder against them would yield inconsequential amounts and be unduly difficult, expensive, and not in the public interest. For these reasons, individuals under the age of sixteen (16) years are exempt from liability for the tax. (Ord. 549, 10/4/2011, §1)

§505. Exemption from Municipal Nonresident Tax; Residents of Other States If Similar Exemption in Other State. Individuals who are residents of a State other than Pennsylvania are exempt from liability for the tax, but only if all local governments of the locality where the individual resides

either: (A) impose no tax on the income of a Pennsylvania resident derived from activities within the locality; or (B) exempt that income from tax. In addition to this exemption from municipal nonresident tax, certain credits and deductions against the tax are permitted under certain circumstances as provided in applicable law and regulations. (Ord. 549, 10/4/2011, §1)

§506. Individual Tax Returns and Payments. Every individual receiving earned income or earning net profits in any tax year shall file tax returns and pay tax in accordance with the Local Tax Enabling Act. (Ord. 549, 10/4/2011, §1)

§507. Employer Withholding, Remittance, and Tax Returns. Every employer shall register, withhold, and remit tax, and file tax returns, in accordance with the Local Tax Enabling Act. (Ord. 549, 10/4/2011, §1)

§508. Tax Collector. The tax will be collected from individuals and employers by the collector. (Ord. 549, 10/4/2011, §1)

§509. Interest, Penalties, Costs, and Fines. Individuals and employers are subject to interest, penalties, costs, and fines in accordance with the Local Tax Enabling Act, including costs imposed by the collector in accordance with the Local Tax Enabling Act. (Ord. 549, 10/4/2011, §1)

§510. Purpose/Amendment and Restatement/Repeal. The primary purpose of this enactment is to conform the earned income and net profits tax currently imposed pursuant to the Local Tax Enabling Act, as amended and restated by Act 32 of 2008, and to do so within the time frame required by Act 32. Any prior enactment imposing a tax on earned income or net profits of individuals is amended and restated in its entirety to read as stated in this enactment. Any other prior enactment or part of any prior enactment conflicting with the provisions of this enactment is rescinded insofar as the conflict exists. To the extent the same as any enactment in force immediately prior to adoption of this enactment, the provisions of this enactment are intended as a continuation of such prior enactment and not as a new enactment. If this enactment is declared invalid, any prior enactment levying a similar tax shall remain in full force and effect and shall not be affected by adoption of this enactment. If any part of this enactment is declared invalid, the similar part of any prior enactment levying a similar tax shall remain in effect and shall not be affected by adoption of this enactment. The provisions of this enactment shall not affect any act done or liability incurred, nor shall such provisions affect any suit or prosecution pending or to be initiated to enforce any right or penalty or to punish offense under the authority of any enactment in force prior to adoption of this enactment. Subject to the foregoing provisions of this Section, this enactment shall amend and restate on the effective date any enactment levying a tax on earned income or net profits in force immediately prior to the effective date. (Ord. 549, 10/4/2011, §4)

