

ORDINANCE NO. 184 - 2005

AN ORDINANCE for the Township of Pymatuning, Mercer County, Pennsylvania, amending its Emergency and Municipal Services Tax, Ordinance No. 104, to provide for an increase in the rate of tax.

WHEREAS, on October 13, 1977, the Supervisors of Pymatuning Township adopted Ordinance No. 104, known then as its "Occupational Privilege Tax Ordinance"; and

WHEREAS, on December 1, 2004, the Local Tax Enabling Act No. 511 was amended by Act No. 222 of 2004, which establishes the Emergency and Municipal Services Tax and provides for the administration, rate of collection and the title of said tax; and

WHEREAS, for communities which already had adopted and imposed an Occupational Privilege Tax, that tax continued in full force and effect at its present rate without need for any additional action by the community; and

WHEREAS, the Township of Pymatuning desires to increase the rate of tax above its current maximum rate of Ten and no/100 (\$10.00) Dollars.

NOW THEREFORE be it ordained as follows:

SECTION ONE: Ordinance No. 104, as amended herein, shall hereafter be known and cited as the "Pymatuning Township Emergency and Municipal Services Tax Ordinance".

SECTION TWO: Section 2(d) of Ordinance 104 shall be amended to read as follows: "Tax" shall mean the Emergency and Municipal Services Tax" in the amount of Twenty-Five and no/100 (\$25.00) Dollars levied by this Ordinance.

SECTION THREE: Section 3 of Ordinance 104 is amended to read as follows: "Section 3. LEVY. The Township of Pymatuning hereby levies a tax upon the privilege of engaging in an occupation during the fiscal year for purposes of (1) road construction and/or maintenance; and/or (2) police and/or emergency services. Each individual who exercises such privilege shall pay the tax in the amount of Twenty-Five and no/100 (\$25.00) Dollars in accordance with this Ordinance. This tax is in addition to all other taxes of any kind or nature heretofore levied by the Township of Pymatuning; provided, however, that there is hereby exempted from this tax any person whose total income from all sources is less than One Thousand and no/100 (\$1,000.00) Dollars per annum.

SECTION FOUR: Section 4 of Ordinance 104 shall be amended to read as follows: "Section 4. DUTY OF EMPLOYERS. Each employer within the Township of

Pymatuning as well as each employer outside the Township of Pymatuning, but engaged in business within the Township of Pymatuning, is hereby charged with the duty of collecting the said tax of Twenty-Five and no/100 (\$25.00) Dollars per year, in accordance with the terms of this ordinance, from each employee who engaged in an occupation, as herein defined, for the benefit of said employer or in the service of said employer within the Township of Pymatuning during the fiscal year. Such employer shall make a return in payment of said tax to the tax receiver, and such employer is hereby authorized to deduct said tax from such employee whether or not such employee is paid by salary, wages, commission, and whether or not part or all of such services are performed within the Township of Pymatuning.

SECTION FIVE: This Ordinance is enacted under the authority of Act No. 222 of 2004, and shall take effect on January 1, 2006, to be in effect for the fiscal year 2006 and each fiscal year thereafter until revised, amended or revoked by action of the Board of Supervisors of the Township of Pymatuning.

SECTION SIX: All other ordinances or portions thereof not inconsistent herewith shall remain in full force and effect and ordained and enacted by the Board of Supervisors of Pymatuning Township, Mercer County, Pennsylvania, at its regular Board of Supervisors meeting on the 15<sup>th</sup> day of December, 2005.

BOARD OF SUPERVISORS  
PYMATUNING TOWNSHIP

By Richard F. Whitten  
Richard F. Whitten, Chairman

Attest:

Joyce E. Leventry  
Joyce E. Leventry, Township Secretary

By \_\_\_\_\_  
Joseph A. Selnekovic  
By Walter L. Weir, Jr.  
Walter L. Weir, Jr.