

ORDINANCE NO. 185

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, on December 15, 2005, by Ordinance No. 184, Township of Pymatuning increased the rate of tax to Twenty-Five and No/100 (\$25.00) Dollars.

NOW THEREFORE be it ordained as follows:

SECTION ONE: Section 2(d) of Ordinance 104, as amended, shall be amended to read as follows: "Tax" shall mean the Emergency and Municipal Services Tax" in the amount of Thirty and no/100 (\$30.00) Dollars levied by this Ordinance.

SECTION TWO: Section 3 of Ordinance 104, as amended 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 Thirty and no/100 (\$30.00) 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 THREE: Section 4 of Ordinance 104, as amended, 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 Thirty and no/100 (\$30.00) 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 FOUR: 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 29th day of December, 2006.

BOARD OF SUPERVISORS
PYMATUNING TOWNSHIP

By Richard F. Whitten
Richard F. Whitten, Chairman

Attest:

Joyce E. Leventy
Joyce E. Leventy, Township Secretary

By Merle L. Mason
Merle L. Mason

By Walter L. Weir, Jr.
Walter L. Weir, Jr.