

AMENDED BY:
RESOLUTION NO. 218

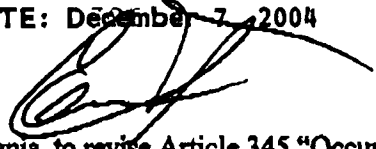
INTRODUCED BY: Cameron Texter

Date: December 7, 2004

AMENDED BY: Cameron Texter

DATE: December 7, 2004

AN ORDINANCE



Signifying the intention and desire of the City of York, Pennsylvania, to revise Article 345 "Occupation Privilege Tax" of the York City Codified Ordinances, to change the name of the Occupational Privilege Tax to the Emergency and Municipal Services Tax and increasing the levy of the tax from ten dollars (\$10.00) per-year to fifty-two dollars (\$52.00) per-year.

WHEREAS, on December 1, 2004 the Governor of Pennsylvania signed House Bill No 197 (PN 4802) amending the Local Tax Enabling Act (Act 511 of 1965); and

WHEREAS, HB 197 changes the name of the Occupational Privilege Tax to the Emergency and Municipal Services Tax; and

WHEREAS, HB 197 authorizes Pennsylvania's municipalities (with the exception of Philadelphia) to increase their levy of the tax up to fifty-two dollars (\$52.00) per year;

NOW, THEREFORE, BE IT ORDAINED AND ENACTED, by the Council of the City of York, Pennsylvania, that Council hereby amends certain sections of Article 345 "Occupation Privilege Tax" of the York City Codified Ordinances, as follows:

345.01 - DEFINITIONS

(e) ~~"Occupation Privilege~~ "Emergency and Municipal Services Tax Officer" means the person, public employee or private agency designated by Council to collect and administer the provisions of this article.

(f) "Tax" means the ~~occupation privilege tax~~ Emergency and Municipal Services Tax in the amount of ~~ten dollars (\$10.00)~~ fifty-two dollars (\$52.00) levied by this article.

345.02 - TAX LEVIED

The City hereby levies and imposes on each occupation engaged in by individuals within its corporate limits during the fiscal year an ~~occupation privilege tax~~ emergency and municipal services tax. This tax is in addition to all other taxes of any kind or nature heretofore levied by the City.

345.04 - AMOUNT OF TAX

Beginning January 1 each occupation engaged in within the corporate limits of the City shall be subject to an occupation privilege tax in the amount of ~~ten dollars (\$10.00)~~ fifty-two dollars (\$52.00) per year, such tax to be paid by the individual so engaged.

345.05 – DUTY OF EMPLOYERS

Each employer within the City as well as those employers situated outside the City but who engage in business within the City, is hereby charged with the duty of collecting from each of his employees engaged by him and performing for him within the City, the tax of ~~ten dollars (\$10.00)~~ fifty-two dollars (\$52.00) per year and making a return and payment thereof to the Treasurer. It shall be the duty of the employer to deduct ~~ten dollars (\$10.00)~~ fifty-two dollars (\$52.00) from the first pay of each employee in the beginning of each calendar year or at such time that the employee becomes employed, whether such employee is paid by salary, wages or commission and whether or not part of all such services are performed within the City.

345.06 RETURNS

Each employer shall prepare and file a return showing a computation of the tax on forms to be supplied to him by the ~~Occupation Privilege Emergency and Municipal Services Tax Officer~~. Each employer in filing this return and making payment of the tax withheld from his employees shall be entitled to retain a commission calculated at the rate of two percent of the gross tax due and payable, provided that such tax is collected and paid over by the employer on or before the dates hereinafter set forth. If the employer fails to file such return and pay such tax, whether or not he makes collection thereof from the salary, wages or commissions paid by him to such employee, the employer shall be responsible for a the payment of the tax in full without deducting a commission and as though the tax had originally been levied against him.

345.08 INDIVIDUALS ENGAGED IN MORE THAN ONE OCCUPATION.

(a) Each individual who shall have more than one occupation within the City, shall be subject to the payment of this tax on his principal occupation and his principal employer shall deduct this tax and deliver to him evidence of deductions on a form to be furnished to the employer by the ~~Occupation Privilege Emergency and Municipal Services Tax Officer~~, which form shall be evidence of deduction having been made and when presented to any other employer shall be authority for such employer to not deduct this tax from the employee's wages, but to include such employee on his return by setting forth his name, address and the name and account number of the employer who deducted this tax.

345.11 – ADMINISTRATION OF TAX

- (a) It shall be the duty of the ~~Occupation Privilege Emergency and Municipal Services Tax Officer~~ to accept and receive payments of this tax and to keep a record thereof showing the amount received by him from each employer or self-employed person together with the date the tax was received.
- (b) The ~~Occupation Privilege Emergency and Municipal Services Tax Officer~~ is hereby charged with the administration and enforcement of this article and is hereby charged and empowered to prescribe, adopt, promulgate rules and regulations relating to any matter pertaining to the administration and enforcement of this article including provisions for the examination of the payroll records of any employer subject to this article; the examination and correction of any return made in compliance with this article 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 ~~Occupation Privilege Emergency and Municipal Services Tax Officer~~, shall have the right to appeal to the Court of Common Pleas of York County as is provided in other cases.

(c) ~~The Occupation Privilege Emergency and Municipal Services Tax Officer~~ is hereby 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 ~~Occupation Privilege Emergency and Municipal Services Tax Officer~~ the means, facilities and opportunity for such examination.

345.12 - SUITS FOR COLLECTION

(a) If any tax under this article remains due or unpaid thirty days after the due dates above set forth, the ~~Occupation Privilege Emergency and Municipal Services Tax Officer~~, may sue for the recovery of any such tax due or unpaid under this article together with interest and penalty.

345.14 - REFUNDS IN EXCESS OF ANNUAL LIMIT

(a) Public Law 1257, December 31, 1965, as amended, the annual rate of occupational privilege tax on any one individual to ~~ten dollars (\$10.00)~~ fifty-two dollars (\$52.00) per year.

345.15 - USAGE OF FUNDS

(a) The funds received under this ordinance may only be used for 1) police, fire and/or emergency services, 2) road conditions and/or maintenance, or 3) reduction of property taxes.

PASSED FINALLY: December 30, 2004

BY THE FOLLOWING VOTE:

YEAS: Washington, Musso, Smith, Smallwood - 4

NAYS: Texter - 1


Cameron Texter, President of Council

ATTEST:


Dianna L. Thompson, CITY CLERK

Presented to the Mayor for approval this 31st day of December 2004.

APPROVED:  12/31/04
MAYOR DATE

VETOED: _____
MAYOR DATE

Council of the City of York, PA

Session 2004

Resolution No. 218

*AMENDED

INTRODUCED BY:

Cameron Texter

DATE: December 30, 2004

A Resolution

Amending Bill No. 50 of the Session of 2004 regarding the Occupational Privilege Tax increasing the exemption language to \$12,000 yearly and eliminating the commission on employers for collecting the tax.

WHEREAS: Bill No. 50 of Session 2004 makes changes to the Occupational Privilege Tax as established by Act No. 222 of 2004, and

WHEREAS: Act No. 222 establishes that each taxing authority may, by ordinance or resolution, exempt any person whose total income from all sources is less than \$12,000 per annum from the emergency and municipal services tax, and

WHEREAS: Current City law specifically outlines how employers shall collect the tax, and

WHEREAS: The city currently allows employers to withhold a total of 2 percent of the gross tax collected, which amounts to 20 cents for each 10 dollars collected, now therefore be it

RESOLVED: That the Council of the City of York amends Bill No. 50 as follows:

Section 1. Section 345.03 EXEMPTION of Article 345 shall be amended as follows:

345.03 EXEMPTION.

Any person whose total income from all sources is less than ~~two thousand dollars (\$2,000)~~ ^{* two thousand dollars (\$2,000)} ~~thousand dollars (\$12,000)~~ per year is exempt from the levy of this tax.

Section 2. Section 345.06 RETURNS of Bill No. 50 is amended as follows:

345.06 RETURNS

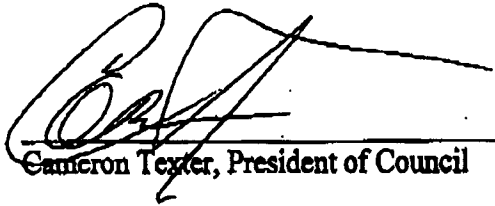
Each employer shall prepare and file a return showing a computation of the tax on forms to be supplied to him by the ~~Occupation Privilege~~ Emergency and Municipal Services Tax Officer. ~~Each employer in filing this return and making payment of the tax withhold from his employees shall be entitled to retain a commission calculated at the rate of two percent of the gross tax due and payable, provided that such tax is collected and paid over by the employer on or before the dates hereinafter set forth.~~ If the employer fails to file such return and pay such tax, whether or not he makes collection thereof from the salary, wages or commissions paid by him to such employee, the employer shall be responsible for the payment of the tax in full ~~without deducting a commission and~~ as though the tax had originally been levied against him.

PASSED FINALLY: December 30, 2004

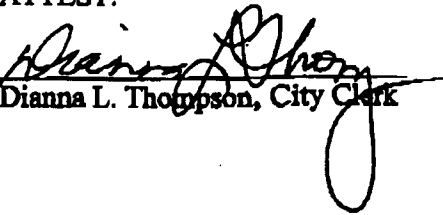
BY THE FOLLOWING VOTE:

YEAS: Washington, Musso, Smith, Smallwood, Texter - 5

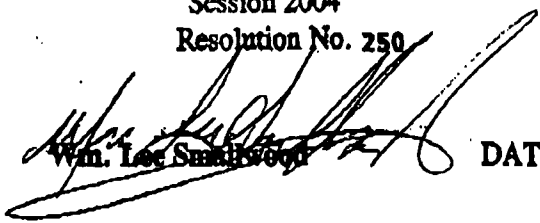
NAYS: None.


Cameron Texter, President of Council

ATTEST:


Dianna L. Thompson, City Clerk

Session 2004
Resolution No. 250



INTRODUCED BY:

Wm. Lee Smallwood

DATE: December 30, 2004

A Resolution

An Emergency Resolution enacting the provisions of Bill No. 50 of Session 2004 establishing the "Emergency Municipal Services Tax" to make the effective date January 1, 2005.

WHEREAS, House Bill No. 197 (HB197), amending the Local Tax Enabling Act (Act 511 of 1965), was signed by the Governor on December 1, 2004 and authorizes municipalities to adopt the Emergency and Municipal Services Tax and increase said levy up to fifty-two dollars (\$52.00) per year; and

WHEREAS, the City's budget year begins January 1st and ends December 31st and the City of York desires to immediately adopt and enact the Emergency and Municipal Services Tax in order to begin the administration and collection of said tax in accordance with revenue projections proposed in the 2005 York City Budget;

NOW, THEREFORE, BE IT RESOLVED, by the Council of the City of York, Pennsylvania, that Council hereby waives the provisions of Article 115.03 "Effective Date" of the York City Codified Ordinances and declares Bill No. 50 of Session 2004 an emergency in order to appropriate the projected revenue as proposed in the 2005 Budget; and

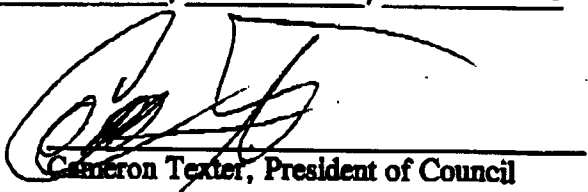
BE IT FURTHER RESOLVED, that the Emergency and Municipal Services Tax as established in Bill No. 50 of Session 2004 shall become effective January 1, 2005.

PASSED FINALLY: December 30, 2004

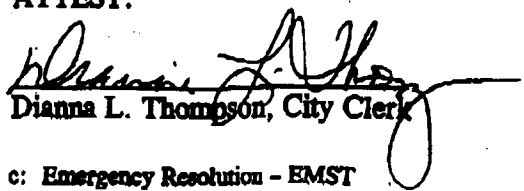
BY THE FOLLOWING VOTE:

YEAS: Washington, Musso, Smith, Smallwood, Texter - 5

NAYS: None


Cameron Texter, President of Council

ATTEST:


Dianna L. Thompson, City Clerk

c: Emergency Resolution - EMST