

DEC-17-2004 03:11 PM JOHN W. PHILLIPS, ESQ. 717+337+1080

P. 01/05

12/17/2004 14:34 7173340336

PULLEASTMANTHRASHER

PAGE 03

FINAL DRAFT

12/17/04

LEGAL NOTICE

Notice is hereby given that the Borough Council of the Borough of Gettysburg intends to enact, adopt and ordain the following Ordinance on Wednesday, December 29, 2004, at a special meeting of Gettysburg Borough Council, commencing at 10:00 A.M., E.S.T., in the Borough Council Chambers at the Borough Council Office Building, 59 East High Street, Gettysburg, Pennsylvania. The title and complete text of the proposed Ordinance are as follows:

ORDINANCE NO. _____

AN ORDINANCE OF THE BOROUGH OF GETTYSBURG IMPOSING, LEVYING AND ASSESSING A TAX FOR EMERGENCY AND MUNICIPAL SERVICES UPON PERSONS ENGAGED IN AN OCCUPATION WITHIN THE BOROUGH OF GETTYSBURG; REQUIRING COLLECTION THROUGH EMPLOYERS AND DIRECT PAYMENT BY TAXPAYERS INCLUDING NON-RESIDENTS; PROVIDING FOR ADMINISTRATION, ENFORCEMENT AND DELINQUENT COLLECTION PROCEDURES; AND PRESCRIBING PENALTIES FOR VIOLATION.

BE IT ENACTED, ADOPTED AND ORDAINED, and it is hereby enacted, adopted and ordained by the Borough Council of the Borough of Gettysburg, Adams County, Commonwealth of Pennsylvania, as follows:

SECTION 1: Authority of Enactment. This Ordinance is enacted under authority of Act 222 of 2004 and The Local Tax Enabling Act, Act of December 31, 1965, P.L. 1257, No. 511 (53 P.S. §6901 et seq.), as hereafter amended, supplemented, modified or reenacted by the General Assembly of the Commonwealth of Pennsylvania. The provisions of said Act 222 of 2004 and The Local Tax Enabling Act, as amended, as supplemented from time to time, are hereby incorporated herein by reference as fully as though set forth at length herein.

SECTION 2: Title of Ordinance. This Ordinance shall be known as and may be cited as the "Borough of Gettysburg Emergency and Municipal Services Tax Ordinance."

SECTION 3: Definitions. As used in this Ordinance, the following terms shall have the meanings indicated, unless a different meaning clearly appears from the context:

Borough - Borough of Gettysburg, Adams County, Pennsylvania.

Compensation - Salaries, wages, commissions, tips, bonuses, fees, gross receipts, or any other earned income. Compensation paid to any person on active military service, periodic payments for sickness and disability other than regular wages received during a period of sickness, disability or retirement or payments arising under the Workers' Compensation Act, Occupation Disease Acts and similar legislation or payments commonly

Post-It® Fax Note	7671	Date	12-17	# of pages	5
To	DAVID TRONE	From	JACK PHILLIPS		
Co./Dept.	ACEITCA	Co.			
Phone #		Phone #			

DEC-17-2004 03:11 PM JOHN W. PHILLIPS, ESQ. 717+337+1080

P. 02/05

12/17/2004 14:34 7173340336

PUHLEASTMANTHRASHER

PAGE 04

recognized as old age benefits, retirement pay or pensions, or payments commonly known as public assistance or unemployment compensation payments or payments to reimburse expenses or payments made by employers or labor unions for wage and salary supplemental programs, shall not constitute earned income and compensation.

Employer – Any person, sole proprietorship, partnership, limited partnership, unincorporated association, institution, trust, corporation, governmental agency, limited liability company, limited liability partnership, or any other entity engaged in business (whether for-profit or non-profit) situated in the Borough of Gettysburg, employing one (1) or more employees engaged in any occupation.

Occupation – Any livelihood, job, trade, profession, business or enterprise of any kind, including services, domestic or other, whether for-profit or non-profit, for which monetary compensation is received or charged.

Taxpayer – Any natural person liable for the Emergency Municipal and Services Tax. Both resident and nonresident taxpayers shall, by virtue of engaging in an occupation within the Borough of Gettysburg, be subject to the said Tax and the provisions of this Ordinance.

SECTION 4: Imposition. A tax for emergency and municipal services in the amount of Fifty-Two (\$52.00) Dollars per person per annum is hereby imposed upon persons engaged in an occupation within the Borough of Gettysburg, Adams County, Pennsylvania, at any time and for any period during a calendar year. Such tax shall continue from year to year until or unless this Ordinance is repealed or the rate thereof changed by subsequent ordinance or resolution of the Borough Council of the Borough of Gettysburg, Adams County, Pennsylvania, or changed by applicable State law.

SECTION 5: Collection of Tax. The Borough hereby designates the Adams County Earned Income Tax Collection Agency (hereinafter referred to as the "Agency") as the collector and agent for the Borough to assess and collect taxes imposed by this Ordinance and to take any and all lawful actions for the effective administration and enforcement of this Ordinance. Without limiting the generality of the foregoing, the Agency shall have the power to act as tax collector and issue receipts on behalf of this Borough; to prepare and distribute forms and to require the remission of tax by taxpayers and employers and the filing of reports and returns; to examine books, papers and records of any taxpayer or employer in order to verify the accuracy of any report or return; to correct or supply any inaccurate, incomplete or missing return from the best information available and to assess and collect tax due thereupon; to promulgate and/or approve rules and regulations pertaining to the assessment and collection of said tax and the administration and enforcement of this Ordinance, which regulations may, among other things provide for bulk returns and payments by employers and the issuing to them of receipts on behalf of this Borough, as well as provide for the appointment of such tax officers and assistants to collect and administer the tax imposed by this Ordinance as may be deemed prudent. Such rules and regulations shall be kept available to the public inspection at the office of the Agency.

DEC-17-2004 03:12 PM JOHN W. PHILLIPS, ESQ. 717+337+1080

P. 03/05

12/17/2004 14:34 7173340336

PUHLEASIMANTHRASHER

SECTION 6: Payment of Tax. Every person engaged in any occupation as herein defined, subject to the tax imposed by Section 4 hereof, for the period for which this Ordinance is applicable, shall pay the same to the Agency which shall have all rights to demand, receive and collect the same in accordance with and subject to the rules and regulations established by said Agency as aforesaid.

SECTION 7: Time of Payment. The tax imposed by Section 4 hereof shall be due and payable on or before September 30th of each year.

SECTION 8: Low-Income Exemption. Any person whose total income from all sources is less than Twelve Thousand (\$12,000.00) Dollars per annum shall be exempt from the payment of the Emergency Municipal and Services Tax.

SECTION 9: Collection Through Employers.

(a) Each employer shall register with the Agency the employer's name, address and other information the Agency may require within fifteen (15) days after the effective date of this Ordinance or within fifteen (15) days after first becoming an employer.

(b) For each taxpayer employed for any length of time after the effective date of this Ordinance and as of January 1 of the current tax year, each employer shall deduct the Emergency Municipal and Services Tax from compensation payable to the taxpayer, file a return on a form prescribed by the Agency, and pay to said Agency the full amount of taxes deducted on or before September 30th of the current tax year. For each taxpayer for whom no prior deduction has been made, who is employed after the effective date of this Ordinance and after said September 30th deadline, each employer shall deduct the Emergency Municipal and Services Tax from compensation payable to the taxpayer, file a return on a form prescribed by the Agency, and pay said collector the full amount of all taxes deducted, on or before January 31st of the following year.

(c) Any employer who discontinues business or ceases operation before December 31st of any year during which the Emergency Municipal and Services Tax is in effect shall file the return hereinabove required and pay the said Tax, relative to any and all employees subject to said Tax, to the Agency, within fifteen (15) days after discontinuing business or ceasing operations.

(d) The failure of any employer to deduct the tax shall not relieve the employee from the duty to file a return and pay the Emergency Municipal and Services Tax. Any employer who fails to deduct and/or remit the said Tax as required by this Ordinance shall be liable for such Tax in full, relative to any and all employees subject to the said Tax.

(e) As to any employee who presents an official receipt evidencing prior payment, for the calendar/fiscal year in question, of the Emergency Municipal and Services Tax imposed hereby either directly or by collection through employer(s), the employer shall not deduct the tax but shall maintain records satisfactory to the Agency concerning such employee.

DEC-17-2004 03:13 PM JOHN W. PHILLIPS, ESQ. 717+337+1080

P. 04/05

12/17/2004 14:34 7173340336

PUHLEASTMANTHRASHER

PAGE 05

SECTION 10: Direct Payment by Taxpayers. Every taxpayer who is self-employed or whose Emergency Municipal and Services Tax for any other reason is not collected under Section 9 of this Ordinance shall file a return on a form prescribed by the Agency and shall pay the said Tax directly to the Agency in accordance with the requirements set forth in said Section 9.

SECTION 11: Collection Procedures. The Agency shall collect by suit or otherwise, all taxes, interest, costs, fines and penalties due under this Ordinance and unpaid. If, for any reason, any tax is not paid when due, interest at the rate of six percent (6%) per annum on the amount of unpaid taxes and an additional penalty of one-half of one percent (1/2 of 1%) of the amount of the unpaid tax, for each month or fraction of month during which the tax remains unpaid, shall be added and collected. Whenever suit is brought for the recovery of unpaid tax, the taxpayer shall, in addition, be liable for the costs of collection to include reasonable attorneys' fees as well as for interest and penalties. The Agency may accept payment under protest of the tax claimed by the Borough in any case in which any person disputes the Borough's claim for the tax. If a Court of competent jurisdiction thereafter decides that there has been an overpayment to the Agency, the Agency shall refund the amount of the overpayment to the person who paid under protest. Any action instituted for such judicial determination shall be instituted within two (2) years of the last day of the period for which the tax is disputed or claim made.

SECTION 12: Tax Limit. No taxpayer shall be subject to payment of tax under this Ordinance or under a similar ordinance or resolution of any school district or any other municipality in excess of Fifty-Two (\$52.00) Dollars in any tax year.

SECTION 13: Penalties. Any employer or taxpayer who/which makes a false or untrue statement on any return required by this Ordinance, who/which refuses inspection of his/her/its records in his/her/its custody and control setting forth his/her/its employees subject to the Emergency Municipal and Services Tax, who/which fails or refuses to file a return required by this Ordinance, or who/which violates any other provisions of this Ordinance, shall, upon conviction thereof, be sentenced to pay a fine of not more than Six Hundred Dollars (\$600.00), together with the costs of prosecution, and in default of payment, be sentenced to imprisonment for a term not to exceed thirty (30) days.

SECTION 14: Repealer. That any ordinances, or parts of ordinances, conflicting with this Ordinance be and the same are hereby repealed insofar as the same affect this Ordinance.

SECTION 15: Severability. If any sentence, clause, section, or part of this Ordinance is for any reason found to be unconstitutional, illegal, or invalid, such unconstitutionality, illegality or invalidity shall not affect or impair any of the remaining provisions, sentences, clauses, sections or parts of this Ordinance. It is hereby declared as the intent of the Borough Council of the Borough of Gettysburg that this Ordinance would have been adopted had such unconstitutional, illegal or invalid sentence, clause, section or part thereof not been included herein.

DEC-17-2004 03:13 PM JOHN W. PHILLIPS, ESQ. 717+337+1080

P. 05/05

12/17/2004 14:34 7173340336

MURLESTOWN, PENNSYLVANIA

SECTION 16: Effective Date. This Ordinance shall be effective for fiscal year 2005 and shall continue on a calendar year basis thereafter without annual reenactment. For purposes of satisfying the requirements of Section 6. of the Local Tax Enabling Act (53 P.S. §6906) and to accommodate any taxpayer appeals filed pursuant to said Section 6 of The Local Tax Enabling Act, this Ordinance shall take effect on January 28, 2005, thirty (30) days from the date of its enactment and adoption.

ENACTED, ADOPTED AND ORDAINED this 29th day of December, 2004.

BOROUGH OF GETTYSBURG

By: _____
Theodore H. Streeter
President of Borough Council

ATTEST:

By: _____
Sara L. Stull, Secretary

APPROVED this 29th day of December, 2004.


By: _____
William E. Troxell, Mayor

The above proposed Ordinance may be examined without charge or obtained for a charge not greater than the cost thereof at the Office of the Borough of Gettysburg from the Borough Secretary during regular business hours (Monday through Friday, 8:00 A.M. – 5:00 P.M.).

Sara L. Stull
Secretary
Borough of Gettysburg
59 East High Street
Gettysburg, PA 17325

ENACTED, ADOPTED AND ORDAINED this 29th day of December, 2004.

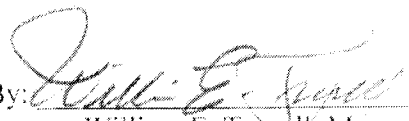
BOROUGH OF GETTYSBURG

By: 
Theodore H. Streeter
President of Borough Council

ATTEST:

By: 
Sara L. Stull, Secretary

APPROVED this 29th day of December, 2004.

By: 
William E. Troxell, Mayor