

Borough of Northumberland
Northumberland County, Pennsylvania

Ordinance No. 2007-1

AN ORDINANCE OF THE BOROUGH OF NORTHUMBERLAND, COUNTY OF NORTHUMBERLAND AND COMMONWEALTH OF PENNSYLVANIA, AMENDING ORDINANCE NO. 267, ADOPTED DECEMBER 29, 1971, KNOWN AS "OCCUPATION PRIVILEGE TAX ORDINANCE", AS PREVIOUSLY AMENDED BY ORDINANCE NUMBER 2005-9 ON DECEMBER 19, 2005

WHEREAS, the Local Tax Enabling Act (P.L. 1257, No. 511), which was enacted December 31, 1965, in part authorizes boroughs to impose a tax for general revenue purposes upon the privilege of engaging in an occupation within the local municipality, known as an Occupation Privilege Tax (OPT); and

WHEREAS, on December 29, 1971, the Northumberland Borough Council adopted Ordinance Number 267 which imposed an Occupation Privilege Tax at the rate of \$10, in accordance with the Local tax Enabling Act NO. 511; and

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

WHEREAS, on December 19, 2005, the Northumberland Borough Council adopted Ordinance No. 2005-9 amending the Occupational Privilege Tax ordinance and providing for an Emergency and Municipal Services Tax in the amount of \$21 (Twenty-one) Dollars and an income exemption amount of \$10,000 per annum; and

NOW, THEREFORE, BE IT ORDAINED as follows:

SECTION I: Section 2(d), Tax, of Northumberland Borough Ordinance No. 267, as amended, shall be amended to provide for an Emergency and Municipal Services Tax in the amount of Forty (\$40.00) Dollars levied by the Ordinance."

SECTION II: Section 3, Levy, of the Northumberland Borough Ordinance No. 267, as amended, shall be amended to read as follows: "For purposes of (1) Road Construction and/or Maintenance; (2) Police, Fire, and/or Emergency services; and/or (3) Reduction of Property Taxes, the Borough of Northumberland here by levies a tax upon the privilege of engaging in an occupation during the fiscal year. Each individual who exercises such privilege shall pay the tax in the amount of Forty (\$40.00) Dollars in accordance with this Ordinance. This tax is in addition to all other taxes of any kind or nature heretofore levied by the Borough of Northumberland; provided, however, that there is hereby exempted from this tax any person whose total income from all sources is less than Twelve Thousand (\$12,000) Dollars per annum."

SECTION III: Section 5, Duty of Employers, of the Northumberland Borough Ordinance No. 267, as amended, shall be amended to read as follows: "Each employer within the Borough of Northumberland, as well as each employer outside the Borough of Northumberland, but engaging in business within the Borough of Northumberland, is hereby charged with the duty of collecting the said tax of Forty (\$40.00) 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 Borough of Northumberland during the fiscal year. Such employer shall make a return and payment of said tax to the Tax Receiver, and each such employer is hereby authorized to deduct said tax from each 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 Borough of Northumberland."

SECTION IV: This Ordinance is enacted under the authority of Act No. 222 of 2005 and shall take effect on February 6, 2007, to be in affect for the Fiscal Year 2007 and each Fiscal Year thereafter until revised, amended or revoked by action of the Northumberland Borough Council.

ORDAINED AND ENACTED THIS 6th day of February, 2007 by the Borough Council in the lawful session duly assembled.

ATTEST:

BOROUGH OF NORTHUMBERLAND

Secretary

President, Borough Council

Approved this ____ day of _____, 2007.

Mayor