

**BOROUGH OF ST. CLAIR
SCHUYLKILL COUNTY, PENNSYLVANIA**

ORDINANCE NO. 411

**AN ORDINANCE OF THE BOROUGH OF ST. CLAIR,
SCHUYLKILL COUNTY, PENNSYLVANIA, AMENDING
ORDINANCE NO. 407, KNOWN AS THE EARNED
INCOME AND NET PROFITS TAX ORDINANCE,
ELIMINATING THE EXEMPTION UNDER SECTION
105.2.**

The Borough Council of the Borough of St. Clair, Schuylkill County, Pennsylvania (the “Borough”), hereby enacts and ordains as follows:

WHEREAS, Section 1201 of the Borough Code, 53 P.S. §46201, entitled “General Powers”, authorizes the Borough to make and adopt ordinances necessary for the proper management, care and control of the Borough, and the maintenance of the health and welfare of the Borough and its citizens.

WHEREAS, the Borough Council of the Borough of St. Clair adopted this Ordinance on October 4, 2011;

WHEREAS, the Borough Council of the Borough of St. Clair wishes to amend the Ordinance to delete the exemption for individuals earning less than \$12,000.00.

NOW THEREFORE, it is hereby enacted and ordained by the Borough Council of the Borough of St. Clair, Schuylkill County, Pennsylvania, in accordance with the general powers permitted by the Borough Code (53 P.S. §46201, et seq.) and under authority of the Local Tax Enabling Act, 53 P.S. § 6924.101, et seq., the amended Earned Income and Net Profits Tax Ordinance shall read as follows:

EARNED INCOME AND NET PROFITS TAX (EIT)

Section 101. Title

This ordinance shall be known as the “St. Clair Borough Earned Income and Net Profits Tax Ordinance”.

Section 102. Citation

This ordinance may be cited as the St. Clair Borough Earned Income and Net Profits Tax Ordinance.

Section 103. Intent

The intent of this Ordinance is to conform the earned income and net profits tax currently imposed by the Taxing Authority to the Local Tax Enabling Act, as amended and restated by Act 32 of 2008, and to do so within the timeframe required by Act 32.

Section 104. Definitions

All terms defined in the Local Tax Enabling Act, 53 P.S. § 6924.101, et seq. shall have the meanings set forth herein.

Section 105. Exemptions

Section 105.1. There shall be no exemptions under the Local Tax Enabling Act, 53 P.S. §6924.301.1.

Section 106. Levy of Tax

Section 106.1. General Purpose Resident Tax. The Taxing Authority hereby imposes a Tax for general revenue purposes at the rate of one percent (1%) on earned income and net profits of residents of the Taxing Authority.

Section 106.2. General Purpose Nonresident Tax. The Taxing Authority also imposes a Tax for general revenue purposes at the rate of one percent (1%) on earned income and net profits derived by an individual who is not a resident of the Taxing Authority, from any work, business, profession, or activity, of any kind engaged in within the boundaries of the Taxing Authority.

Section 106.3. Ongoing Tax. The Tax shall continue at the above rates during the current Tax Year and each Tax Year thereafter, without annual reenactment, until this Ordinance is repealed or the rate is changed.

Section 106.4. Local Tax Enabling Act Applicable. The Tax is imposed under authority of the Local Tax Enabling Act, and all provisions thereof that relate to a tax on earned income or net profits are incorporated into this Ordinance. Any future amendments to the Local Tax Enabling Act that are required to be applied to a tax on earned income or net profits will automatically become part of this Ordinance upon the effective date of such amendment, without the need for formal amendment of this Ordinance, to the maximum extent allowed by 1 Pa.C.S.A. § 1937.

Section 106.5. Applicable Laws, Regulations, Policies, and Procedures. The Tax shall be collected and administered in accordance with: (1) all applicable laws and regulations; and (2) policies and procedures adopted by the County Tax Collection Committee (hereinafter “TCC”). This includes any regulations, policies, and procedures adopted in the future to the maximum extent allowed by 1 Pa.C.S.A. §1937.

Section 107. Individual Tax Returns and Payments

Every resident receiving earned income or earning net profits in any Tax Year shall file Tax Returns and pay Tax in accordance with the Local Tax Enabling Act and this Ordinance.

Section 108. Employer Withholding, Remittance, and Tax Returns

Every employer shall register, withhold, and remit Tax, and file Tax Returns in accordance with the Local Tax Enabling Act and this Ordinance.

Section 109. Tax Officer

The tax will be collected from residents and employers by the Tax Officer as appointed by the TCC.

Section 110. Interest, Penalties, Costs and Fines

Residents and employers are subject to interest, penalties, costs and fines in accordance with the Local Tax Enabling Act, including costs imposed by the Tax Officer in accordance with authorization by the TCC having jurisdiction.

Section 111. Severability

The provisions of this Ordinance are severable, and if any section, clause, sentence, part or provision thereof shall be held illegal, invalid or unconstitutional by any court of competent jurisdiction, such decision of the court shall not affect, impair or invalidate any of the remaining sections, clauses, sentences, parts or provisions of this ordinance. It is hereby declared to be the intent of Borough Council that this Ordinance would have been adopted if such illegal, invalid or unconstitutional section, clause, sentence, part or provision had not been included herein.

Section 112. Repealer

Any prior Ordinance imposing a tax on earned income or net profits of individuals is amended and restated in its entirety to read as stated in this Ordinance. Any other prior Ordinance or part of any prior Ordinance conflicting with the provisions of this Ordinance is rescinded insofar as the conflict exists. To the extent that this Ordinance is the same as any Ordinance in force immediately prior to adoption of this Ordinance, the provisions of this

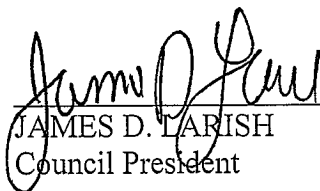
Ordinance are intended as a continuation of such prior Ordinance and not as a new Ordinance. If this Ordinance is declared invalid, any prior Ordinance levying a similar tax shall remain in full force and effect and shall not be affected by adoption of this Ordinance. If any part of this Ordinance is declared invalid, the similar part of any prior Ordinance levying a similar tax shall remain in effect and shall not be affected by adoption of this Ordinance. The provisions of this Ordinance shall not affect any act done or liability incurred, nor shall such provisions affect any suit or prosecution pending or to be initiated to enforce any right or penalty or to punish any offense under the authority of any Ordinance in force prior to adoption of this Ordinance. Subject to the foregoing provisions of this Section, this Ordinance shall amend and restate on the Effective Date any Ordinance levying a tax on earned income or net profits in force immediately prior to the Effective Date.

Section 113. Effective Date.

The provisions of this Ordinance shall become effective immediately.

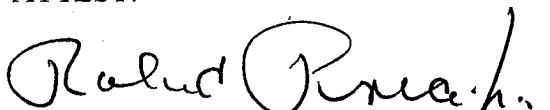
DULY ENACTED AND ORDAINED by Borough Council of the Borough of St. Clair, Schuylkill County, Pennsylvania, this 7th day of November, 2013, in lawful session duly assembled.

ST. CLAIR BOROUGH



JAMES D. LARISH
Council President

ATTEST:



ROLAND PRICE, JR.
Borough Secretary

Approved by me this 7TH day of November, 2013.



ROBERT MALEY
Mayor

IN RE: AN ORDINANCE OF THE BOROUGH OF ST. CLAIR, SCHUYLKILL COUNTY, PENNSYLVANIA, AMENDING ORDINANCE NO. 407, KNOWN AS THE EARNED INCOME AND NET PROFITS TAX ORDINANCE, ELIMINATING THE EXEMPTION UNDER SECTION 105.2.

CERTIFICATION

I hereby certify that the within Ordinance is a true and correct copy of an Ordinance enacted by Borough Council of the Borough of St. Clair, Schuylkill County, Pennsylvania, on the 7th day of November, 2013.

SEAL



Roland Price, Jr., Secretary
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