

TOWNSHIP OF SILVER SPRING
Cumberland County, Pennsylvania

ORDINANCE NO. 7 of 2005

AN ORDINANCE OF THE TOWNSHIP OF SILVER SPRING,
CUMBERLAND COUNTY, PENNSYLVANIA
AMENDING ORDINANCE NO. 11 OF 2004 BY INCREASING THE
EMERGENCY AND MUNICIPAL SERVICES TAX

WHEREAS, Act 222 of 2004 changed the Occupational Privilege Tax to an Emergency and Municipal Services Tax and authorized an increase in the tax to \$52 per year, and increases the low income exemption to \$12,000 per year; and

WHEREAS, the Township of Silver Spring (the "Township") by Ordinance No. 11 of 2004 amended its ordinance in accordance with Act 222 of 2004 and created an Emergency and Municipal Services Tax in the amount of \$15 per annum; and

WHEREAS, the Township desires to increase the Emergency and Municipal Services Tax to \$52 per annum as authorized by Act 222 of 2004.

BE IT ORDAINED by the Board of Supervisors of the Township of Silver Spring, Cumberland County, Pennsylvania, as follows:

SECTION ONE: Ordinance No. 11 of 2004 is hereby amended as follows:

402. DEFINITIONS.

(d) "Tax" means the emergency and municipal services tax in the amount of \$52 levied by this article.

404. AMOUNT OF TAX.

Beginning with the first day of January, 2006, each occupation, as hereinbefore defined, engaged in within the corporation limits of the Township shall be subject to an emergency and municipal services tax in the amount of \$52 per annum, said tax to be paid by the individual so engaged.

405. DUTY OF EMPLOYERS.

Each employer within the Township, as well as those situated outside the Township but who engage in business within the Township, is hereby charged with the duty of collecting from each of his employees engaged by him and performing for him within the Township the tax of \$52 per annum and making a return and payment thereof to the Treasurer. Further, each employer is hereby authorized to deduct this tax from each employee in his employ, whether said employee is paid by salary, wages or commission and whether or not part or all of such services are performed within the Township.

408. INDIVIDUALS ENGAGED IN MORE THAN ONE OCCUPATION.

(b) In the event that a person is engaged in more than one occupation or an occupation which requires his working in more than one political subdivision during the calendar year, the priority of claim to collect such emergency and municipal services tax shall be in the following order: First, the political subdivision in which a person maintains his principal office or is principally employed; second, the political subdivision in which the person resides and works, if such a tax is levied by that political subdivision; third, the political subdivision in which a person is employed and which imposes the tax nearest in miles to the person's home. The place of employment shall be determined as of the day the taxpayer first becomes subject to the tax during the calendar year. It is the intent of this provision that no person shall pay more than \$52 in any calendar year as an emergency and municipal services tax, irrespective of the number of political subdivisions within which such person may be employed within any given calendar year. In case of a dispute, a tax receipt of the taxing authority for that calendar year declaring that the taxpayer has made prior payment of \$52 shall constitute prima facie certification of payment to all other political subdivisions.

Deduction or nondeduction and reporting by employers shall be in accordance with subsection (a) hereof.

SECTION TWO: SEVERABILITY. If any provision, sentence, clause, section or part of this Ordinance or the application thereof to any person or circumstance is for any reason found to be unconstitutional, illegal or invalid by a court of competent jurisdiction, such unconstitutionality, illegality or invalidity shall not affect or impair any of the remaining provisions, sentences, clauses, sections or parts of this Ordinance, which shall remain in full force and effect.

SECTION THREE: REPEALER. Any ordinances or parts of ordinances inconsistent herewith are hereby repealed.

SECTION FOUR: EFFECTIVE DATE. This Ordinance shall become effective in five (5) days of the date of enactment.

DULY ENACTED AND ORDAINED INTO LAW as Ordinance No. 7 of 2005 this 31st day of December, 2005 by the Board of Supervisors of the Township of Silver Spring.

ATTEST:

BOARD OF SUPERVISORS
TOWNSHIP OF SILVER SPRING

Lee Ellen Adams
Township Secretary

Jackie E. E. E.
Vice-Chairman