

NORTH ABINGTON TOWNSHIP
ORDINANCE NO.1 OF 2006
AMENDING ORDINANCE NO. 2 OF 1983
OCCUPATIONAL PRIVILEGE TAX

AN ORDINANCE OF THE TOWNSHIP OF NORTH ABINGTON, COUNTY OF LACKAWANNA AND COMMONWEALTH OF PENNSYLVANIA, AMENDING ORDINANCE NO. 2 OF 1983, ADOPTED MAY 3, 1983, KNOWN AS "OCCUPATIONAL PRIVILEGE TAX ORDINANCE"

WHEREAS, the Local Tax Enabling Act (P.L. 1257, No. 511), which was enacted December 31, 1965, in part authorizes Second Class Townships 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 May 3, 1983, the North Abington Township Board of Supervisors adopted Ordinance Number 2 of 1983, 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

NOW, THEREFORE BE IT ORDAINED as follows:

SECTION I: The Title of the North Abington Township Ordinance No. 2 of 1983 shall be amended to read as follows: "This Ordinance, and any supplements and amendments thereto, shall be known and may be cited as the "North Abington Township Emergency and Municipal Services Tax Ordinance."

SECTION II: Section I(e), "Tax" of North Abington Township Ordinance No. 2 of 1983 shall be amended to read as follows: "Tax shall mean the Emergency and Municipal Services Tax in the amount of Fifty-two (\$52.00) Dollars levied by this Ordinance."

SECTION III: Section I(f), "Fiscal Year", of the North Abington Township Ordinance No. 2 of 1983 shall be amended to read as follows: "Fiscal Year shall mean the twelve (12) month period beginning January 1st and ending December 31st in any tax year."

SECTION IV: Section I(g), "Tax Receiver" shall be added to the North Abington Township Ordinance No. 2 of 1983 to read as follows: "Tax Receiver shall mean the person designated by the Township of North Abington for the collection of the Emergency and Municipal Services Tax imposed by this Ordinance."

SECTION V: Section II, Imposition of Tax, of the North Abington Township Ordinance No. 2 of 1983 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 Township of North Abington hereby 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 Fifty-two (\$52.00) Dollars in accordance with this Ordinance. This tax is in addition to all other taxes

of any kind or nature heretofore levied by the Township of North Abington; provided, however, that there is hereby exempted from this tax any person whose total income from all sources is less than Twelve Thousand (\$12,000.00) Dollars per annum.”

SECTION VI: Section III, Duty of Employers, of the North Abington Township of Ordinance No. 2 of 1983 shall be amended to read as follows: “Each employer within the Township of North Abington as well as each employer outside the Township of North Abington but engaging in business within the Township of North Abington, is hereby charged with the duty of collecting the said tax of Fifty-two (\$52.00) 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 Township of North Abington 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 Township of North Abington.”

SECTION VII: Section IV, "Part-time Employees" of the North Abington Township Ordinance No. 2 of 1983 shall be amended to read as follows: "In the case of temporary, part-time or seasonal employees, each employer subject to the duty to collect and remit the tax shall collect such tax at the rate of no less than Five (\$5.00) Dollars per **pay** until the total of Fifty-two (\$52.00) Dollars has been so deducted. In the event of termination of such temporary, part-time or seasonal employment, such employer will be liable only for the amount so collected.

SECTION VIII: All provisions of North Abington Township Ordinance No. 2 of 1983, adopted May 3, 1983, known as "Occupational Privilege Tax Ordinance" not amended hereby shall remain in full force and effect.

SECTION IX: This Ordinance is enacted under the authority of Act No. 222 of 2004 and shall take effect on January 3, 2006, to be in effect for the Fiscal Year 2006 and each Fiscal Year thereafter until revised, amended or revoked by action of the Board of Supervisors of Township of North Abington.

ORDAINED AND ENACTED THIS 3rd day of January, 2006.

ATTEST:

Barbara A. Redel
Secretary

Board of Supervisors of the
Township of North Abington

by Gary R. Wilding
Gary R. Wilding, Chairman

by Ernest J. D'Agata
Ernest J. D'Agata

by Thomas C. Mundrake
Thomas C. Mundrake