TOWNSHIP OF ANTRIM, FRANKLIN COUNTY, PENNSYLVANIA

ORDINANCE NO. 350 of 2016

AN ORDINANCE AMENDING THE "LOCAL SERVICES TAX" AND "EARNED INCOME AND NET PROFITS TAX" ARTICLES OF CHAPTER 130 OF THE CODE OF THE TOWNSHIP OF ANTRIM, PENNSYLVANIA

WHEREAS, the Local 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 "Occupational Privilege Tax (OPT)"; and

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

WHEREAS, Act 7 of 2007 amended the Local Tax Enabling Act (P.L. 1257, No. 511), by changing the name of the Emergency and Municipal Services Tax to Local Services Tax (LST); and

WHEREAS, the Township of Antrim currently has a Local Services Tax at the rate of $5.00, in accordance with Local Tax Enabling Act No. 511; and

WHEREAS, Section 1553 (a) of the Pennsylvania Second Class Township Code requires that Antrim Township be responsible for ensuring that fire and emergency medical services are provided within the Township; and

WHEREAS, due to lack of volunteers, and other reasons, the local fire companies and medical service groups providing service to the Township of Antrim have, and are expected to incur additional costs in the future; and

WHEREAS, said fire companies and medical service groups are also required to purchase equipment such as fire trucks and other apparatus that cost hundreds of thousands of dollars; and

WHEREAS, the Board of Supervisors of the Township of Antrim deem it to be in the best interest of the public health, safety and welfare of the residents of the Township of Antrim that the Local Services Tax be increased from the current rate of $5.00 to a rate of $52.00 in order to provide sufficient financial support to local fire companies to enable them to provide fire and emergency services, medical services to Township residents; and

WHEREAS, the Board of Supervisors of the Township of Antrim estimate that the total revenue to be received as a result of this tax increase from the current rate of $5.00 to $52.00 shall be $336,000; and

WHEREAS, the Township of Antrim also intends on using the proceeds from this tax for road construction and maintenance; and

WHEREAS, the penalty and interest provisions for both the "Local Services Tax" and "Earned Income and Net Profits Tax" Articles of the Code need to be revised in order to comply with Pennsylvania law.

NOW, THEREFORE, BE IT ORDAINED AND ENACTED, by the Supervisors of the Township of Antrim, Franklin County, Pennsylvania, and it is hereby enacted and ordained by the authority of the same as follows:

SECTION I. Section 130-16 of the Code of the Township of Antrim shall be amended by increasing the amount of the Local Services Tax from the current amount of $5.00 to $52.00.

SECTION II. Section 130-25 (B) of the Code of the Township of Antrim shall be amended to read as follows:

"B. If the local services tax is not paid when due, interest at the rate the taxpayer is required to pay to the Commonwealth under section 806 of the act of April 9, 1929 (P.L. 343, No. 176), known as The Fiscal Code, on the amount of the local services tax, and an additional penalty of 1% of the amount of the unpaid local services tax for each month or fraction of a month during which the local services tax remains unpaid shall be added and collected but the amount shall not exceed 15% in the aggregate. Where an action is brought for the recovery of the local services tax, the taxpayer liable for the local services tax shall, in addition, be liable for the costs of collection, interest and penalties."

SECTION III. Section 130-11 (A) of the Code of the Township of Antrim shall be amended to read as follows:

"(A) If the earned income or net profits tax is not paid when due, interest at the rate the taxpayer is required to pay to the Commonwealth under section 806 of the act of April 9, 1929 (P.L. 343, No. 176), known as The Fiscal Code, on the amount of the earned income or net profits tax, and an additional penalty of 1% of the amount of the unpaid earned income or net profits tax for each month or fraction of a month during which the earned income or net profits tax remains unpaid shall be added and collected but the amount shall not exceed 15% in the aggregate. Where an action is brought for the recovery of the earned income or net profits tax, the taxpayer liable for the earned income or net profits tax shall, in addition, be liable for the costs of collection, interest and penalties."

SECTION IV. REPEALER. Except as set forth hereafter, all Ordinances or parts of Ordinances and any Sections of the Code of the Township of Antrim inconsistent herewith are hereby repealed. Nothing herein shall be construed to repeal the imposition and

collection of either a Local Services Tax or Earned Income and Net Profits Tax, plus applicable penalties and interest, for calendar year 2016 and all prior calendar years.

SECTION V. EFFECTIVE DATE: The Local Services Tax increase imposed by this Ordinance and other amendments in this Ordinance shall become effective on January 1, 2017 and all calendar years thereafter unless repealed or modified by Ordinance of the Township of Antrim.

ENACTED AND ORDAINED into law by the Township of Antrim, Franklin County, Pennsylvania, this 22nd day of November, 2016.

ATTEST:

TOWNSHIP OF ANTRIM BOARD OF SUPERVISORS

Jennifer Becknell
Jennifer Becknell
Township Secretary

John F. Alleman
John F. Alleman
Chairman