

**ORDINANCE NO. 1251**

AN ORDINANCE OF THE BOROUGH OF MILTON, NORTHUMBERLAND COUNTY, PENNSYLVANIA, REAFFIRMING AND LEVYING AN OCCUPATION TAX AND AMENDING CERTAIN PROVISIONS GOVERNING THE OCCUPATION TAX.

**WHEREAS**, under the terms and provisions of the Local Tax Enabling Act of 1965, the Act of the General Assembly of the Commonwealth of Pennsylvania, No. 511, its supplements and amendments, the Borough of Milton hereby levies an Occupation Tax on every employed adult resident or inhabitant of the Borough.

**NOW, THEREFORE BE IT ORDAINED AND ENACTED** by the Borough Council of the Borough of Milton, Northumberland County, and it is hereby ordained and enacted by the authority granted to the Borough in the Commonwealth of Pennsylvania by the Local Tax Enabling Act, as amended, and supplemented, as follows:

SECTION 1. LEVY & ASSESMENT:

- A. That an Occupation Tax for general revenue proposed in the amount of Fifty Dollars (\$50.00) is hereby levied on all individuals over the age of 18 years, who are employed residents of the Borough of Milton as of the mailing date of the notices.
- B. Borough occupation tax bills have the following discount, face and penalty periods.
  - i. If the whole amount of the tax is paid within two (2) months of the date of the tax notice, a two percent (2%) discount shall apply.
  - ii. Payment of the full amount of the tax is due within two (2) months following the discount period.
  - iii. If the face amount of the tax is not paid within four (4) months after the date of the tax notice, a ten percent (10%) penalty shall be applied and added to the tax amount due.
  - iv. The provisions with respect to penalties and collection which are recited herein shall be in addition to all other provisions and costs of collection which are provided by law.
- C. The occupation tax shall be in addition to all other taxes levied by the Borough of Milton.

SECTION 2. COLLECTION OF TAX

- A. The tax levied and assessed hereunder shall be collected by a Tax Collector appointed by the Borough Council of the Borough of Milton, in accordance with the terms and conditions established at the time of appointment, together with the provisions of this Article.
- B. The spouse of every person against whom said occupation tax is levied shall be liable for the payment of said tax. Collection thereof from said spouse may be made and enforced in the manner provided for by law for the collection and enforcement

of other taxes owing by such spouse, including the collection thereof through the spouse's employer by authorized legal procedure.

### SECTION III. EXEMPTIONS

- A. The appointed tax collector shall be exonerated from collecting occupation tax from those persons who qualify for an exemption under the following conditions:
- i. Persons who are under the age of eighteen (18) as of the official occupation tax bill mailing date;
  - ii. Persons who move out of the Borough as of the official occupation tax bill mailing date;
  - iii. Persons who are homemakers, retired, active-duty military or a member of the clergy;
  - iv. Persons who are disabled with no earned source of income; and
  - v. Persons receiving a total income of \$12,000.00 or less per year from all sources.
- B. Persons exempt from the provisions of these Articles as set forth, above, and seeking an exoneration must apply for the exoneration each tax year. If wage limitations are the sole criteria, then it will be based on the preceding calendar year income.
- C. All income received from Social Security, pensions, interest, business profits, dividends and so forth must be computed in annual income.
- D. Occupation tax that is not paid or exonerated by December 31<sup>st</sup> of the taxing year will be turned over to a delinquent collector.

### SECTION IV. AUTHORITY.

- A. This Article has been adopted pursuant to the authority of the Local Tax Enabling Act of 1965, the Act of the General Assembly of the Commonwealth of Pennsylvania, No. 511, its supplements and amendments.

### SECTION V. EFFECTIVE DATE.

- A. The tax imposed by this Article shall become effective for the calendar year beginning January 1, 2024, and shall remain in effect thereafter on an annual basis until repealed.

SECTION VI. SEVERABILITY.

- A. It is hereby declared to be the legislative intent that if a court of competent jurisdiction declares any provisions of this Ordinance to be invalid or ineffective in whole or in part, the effect of such decisions shall be limited to those provisions which are expressly stated in the decision to be invalid or ineffective, and all other provisions of this Ordinance shall continue to be separately and fully effective. The Borough Council of the Borough of Milton hereby declare that it would have passed this Ordinance and each section or part thereof, other than any part declared invalid, if it had advance knowledge that any part would be declared invalid.


SECTION VII.

- A. Any Ordinance or parts of Ordinances conflicting with the provisions of this Ordinance shall be and the same are hereby repealed to the extent of such conflict.

**DULY ENACTED AND ORDAINED** this 13<sup>th</sup> day of December, 2023, by the Borough Council of the Borough of Milton, Northumberland County, Pennsylvania, in lawful session duly assembled.

ATTEST:

  
Borough Secretary  
Manager

  
President of Borough Council

APPROVED the 13<sup>th</sup> day of December, 2023.

  
Mayor