VANPORT TOWNSHIP BEAVER COUNTY, PENNSYLVANIA

ORDINANCE NO. 390

AN ORDINANCE OF THE TOWNSHIP OF VANPORT, BEAVER COUNTY, PENNSYLVANIA AMENDING SECTION 165.14 OF THE VANPORT CODE TO ADD A **DEFINITION OF "CLERGY."**

WHEREAS, under the current code provisions, no exceptions are made for members of the clergy;

WHEREAS, under the guidelines of the Pennsylvania Department of Community and Economic Development (DCED), per Pennsylvania Supreme Court decision, in compliance with the Constitution of Pennsylvania and the United States, allowing for free exercise of religion, clergy members should be exempt from occupational taxes;

WHEREAS, Vanport Township intends to protect the rights of its citizens and comply with state and federal laws:

WHEREAS, Vanport Township, in an effort to ensure that its ordinances are in compliance with State and Federal guidelines and laws and in order to protect the right of its citizens, intends to grant an exemption for clergy from paying the Local Services Tax

WHEREAS, under the current code provisions, no definition is included for the term "clergy";

THEREFORE, the Township of Vanport, in order to provide clarity and guidance to its residents, intends to add a definition for the word "Clergy," under 165.14 Definitions, of the Local Services Tax Ordinance. The balance of 165.14 shall remain unchanged.

CLERGY -- A licensed, commissioned, or ordained minister who performs ministerial services and whose primary employment and source of income within the Township is to conduct religious worship and/or perform other spiritual functions associated with beliefs and practices of a religious faith or denomination.

ADOPTED THIS 11TH DAY OF MARCH, 2019 BY THE COMMISSIONERS OF VANPORT TOWNSHIP.

Anna mail

ATTEST:

Sharon a. Miller Township Secretary