

**BOROUGH OF MILLERSBURG
DAUPHIN COUNTY, PENNSYLVANIA**

ORDINANCE NO. 6-07

LOCAL SERVICES TAX

History.

In accordance with Act 7 of 2007, the Millersburg Borough Council is hereby reenacting what was the Emergency and Municipal Services Tax which previously appeared in Chapter 14, Part 2 of the Millersburg Borough Code of Ordinances. Based on Act 7 of 2007, Millersburg Borough Council hereby reenacts, under the name of the Local Services Tax, what had been the Emergency and Municipal Services Tax and provides as follows:

Title.

This Part shall be known and may be cited as the "Local Services Tax Ordinance."

Definitions.

Unless otherwise expressly stated, for the purpose of this Part, the following terms shall have the meanings below:

EMPLOYER - a corporation, political subdivision, association, company, firm or individual with a principal location or office within the corporate limits of the Borough of Millersburg.

PLACE OF EMPLOYMENT - the location of the taxpayer's principal place of employment or location of the principal office on the date the taxpayer earns more than \$12,000.00 in the annual year.

TAXPAYER - an individual employed within the corporate limits of the Borough of Millersburg.

Tax Levied Rate.

Under the Authority of Act 7 of 2007, as amended from time to time, in addition to other taxes levied and collected in the Borough of Millersburg, there is hereby imposed, from the purposes authorized in the Act, an annual Local Services Tax (hereinafter "LST") of \$52.00 upon every taxpayer employed within the corporate limits of the Borough of Millersburg.

Exemption.

Taxpayers earning less than \$12,000.00 annually are exempt from the payment of this LST.

Taxpayers with Multiple Employment Locations.

In the event a taxpayer otherwise subject to this LST is employed at multiple locations in the Commonwealth, more than one of which imposes this LST, the Borough of Millersburg shall have priority to collect such tax when the taxpayers place of employment is located within the Borough.

Collection of LST from Employers.

The Tax Collector elected or designated by the Borough to collect with LST shall collect the LST from employers in accordance with the requirements of Act 7 of 2007, as amended.

Penalties.

1. Failure of an employer to make payment as required herein shall result in the assessment of a penalty in the amount of 25%, plus costs of suit and reasonable attorneys fees of 5%, if required.
2. The LST levied herein, together with all penalties, shall be recoverable by the Tax Collector in the manner authorized by Act 7 of 2007.

School District LST Levy.

If the Millersburg Area School District has an LST in effect, the School District may collect from taxpayers, in accordance with the terms of Act 7 of 2007, as amended, an amount no greater than was in effect at the time of the passage of the herein Part. The difference between the total LST owned hereunder and the amount collected by the School District shall be payable to the Borough of Millersburg, unless otherwise agreed between the Borough and the School District.

Effective Date.

This Part shall be effective January 1, 2008.

Construction.

In the event that any of the provisions, sections, clauses or parts of this Part or the application thereof, shall be held to be invalid for any reason, such invalidity shall not affect or impair any of the remaining provisions of this Part, it being the intent hereby that the remaining provisions of this Part shall be severable and remain in full force and effect.

ENACTED AND ORDAINED into an Ordinance this 12th day of December, 2007, by the Millersburg Borough Council, Millersburg Borough, Dauphin County, in Lawful Session duly assembled.

ATTEST:

Lin Bowman Jackson
Borough Secretary

MILLERSBURG BOROUGH COUNCIL

By: *James A. Bullock*
Borough Council President

ENACTED AND APPROVED this 12th day of December, 2007.

Brian G. Misa
Mayor, Millersburg Borough