

Freeport Borough Ordinance No. 352

“Freeport Borough Emergency and Municipal Service Tax”

AN ORDINANCE OF THE BOROUGH OF FREEPORT, COUNTY OF ARMSTRONG, AND COMMONWEALTH OF PENNSYLVANIA, AMENDING ORDINANCE NO. 207, ADOPTED FEBRUARY 14, 1968, KNOWN AS “OCCUPATION PRIVILEGE TAX ORDINANCE”

WHEREAS, the Local Tax Enabling Act (P.L. 1257, No. 511), which was enacted December 31, 1965, in part authorizes boroughs 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 February 14, 1968, the Freeport Borough Council adopted Ordinance No. 207 which imposed an Occupation Privilege Tax at a rate of Five (\$5.00) Dollars, 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 Service Tax and provides for changes to the administration, rate of collection, and title of the Occupation Tax; and

NOW, THEREFORE, BE IT ORDAINED as follows:

TITLE, of Freeport Borough Ordinance No. 207 shall be amended to read as follow:
“This Ordinance, and any supplements and amendments thereto, shall be known and may be cited as the “Freeport Borough Emergency and Municipal Service Tax Ordinance”.

SECTION 1, Definitions: of Freeport Borough Ordinance No. 207 shall be amended as follows:

(d) Tax, “...the Emergency and Municipal Services tax in the amount of Twenty-six (\$26.00) Dollars...”

Section 2, Levy of Freeport Borough Ordinance No. 207 shall be amended to read as follows: "For the purpose of (1) Road Construction and/or Maintenance; (2) Police, Fire, and/or Emergency Services; and/or (3) Reduction of Property Taxes, the Borough of Freeport here by 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 Twenty-six (\$26.00) Dollars in accordance with this Ordinance. This tax is in addition to all other taxes of any kind or nature heretofore levied by the Borough of Freeport; provide, however, that there is hereby exempted from this tax any person whose total income from all sources is less than One Thousand (\$1,000.00) Dollars Per Annum. "

Section 3, Duty of Employers of Freeport Borough Ordinance No. 207 shall be amended as follows: "...said Tax of Twenty-six (\$26.00) Dollars per annum, as per Section 2, Levy, and making..."

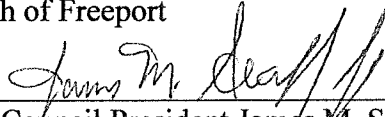
Section 7, Self-Employed Individuals, of Freeport Borough Ordinance No. 207 shall be amended as follows: "... pay the tax of Twenty-six (\$26.00) Dollars, as per Section 2, Levy, to the Collector..."

Section 11, Fine and Penalty, of Freeport Borough Ordinance No. 207 shall be amended as follows: "... to pay a fine not to exceed Three Hundred (\$300.00) Dollars for each..."

This Ordinance is enacted under the authority of Act 222 of 2004 and shall take effect January 1, 2006, to be in effect for the Fiscal Year 2006 and each Fiscal Year thereafter until revised, amended or revoked by action of Freeport Borough Council.

ORDAINED AND ENACTED THIS 7TH day of November, 2005

Borough of Freeport


Council President James M. Seagriff Jr.

Attest:


Borough Secretary Grace Ravotti

Examined and approved this 7th day of ~~NOVEMBER~~ 2005


Mayor Robert Ravotti