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AN ORDINANCE

Amending Article 341 "Earned Income and Net Profit Tax" of the York City Codified Ordinances to impose a General Purpose Resident Tax of 1% and a Municipal Pension Plan Funding Standard and Recovery Act Tax of 0.25% on earned income and net profits for residents of the City of York and non-residents who engage in any work, business, profession, or activity of any kind within the boundaries of the City of York as granted under the authority of the Local Tax Enabling Act, Act 511 of 1965 (53 P.S. §6913) and the Municipalities Pension Plan Funding Standard and Recovery Act, Act 205 of 1984.

BE IT ORDAINED, by the Council of the City of York, Pennsylvania, that Article 341 "Earned Income and Net Profit Tax, Subsections 341.03 "Definitions" and 341.04 "Imposition of Tax" of the York City Codified Ordinances be amended to include the Municipalities Pension Plan Funding Standard Recovery Act citation and impose a general purpose and Municipal Pension Plan Funding Standard and Recovery Act tax for both residents and non-residents of the City of York as follows:

SECTION ONE: That Section 341.03 "Definitions" be amended to add 341.03(v) as follows:

341.03 DEFINITIONS

(v) MUNICIPALITIES PENSION PLAN FUNDING STANDARD AND RECOVERY ACT – The Act, as set forth in 53 P.S. §895.101 et seq., Act 205 of 1984, and as amended in the future.

SECTION TWO: That Section 341.04 "Imposition of Tax" be amended to impose general purpose and Municipal Pension Plan Funding Standard and Recovery Act taxes for residents and non-residents of the City of York as follows:

341.04 IMPOSITION OF TAX.

(a) General purpose resident tax. The taxing authority hereby imposes a tax for general revenue purposes at the rate of one percent (1%) under Act 511 ~~A tax of one percent (1%) for general revenue purposes is hereby imposed on earned income and net profits earned by residents of the municipality.~~

(1) Municipal Pension Plan Funding Standard and Recovery Act tax. In addition to the general purpose resident tax levied for general revenue purposes, the taxing authority hereby imposes a special tax for the purpose of raising revenue to defray costs related to the pension plans of the City of York under 53 P.S. §895.101 et seq. at the rate of 0.25% on earned income and net profits of individual residents of the taxing authority.

(b) General purpose nonresident tax. The taxing authority hereby imposes a tax for general revenue purposes at the rate of one percent (1%) under Act 511 ~~A tax of one percent (1%) for general revenue purposes is hereby imposed on earned income and net profits earned by nonresidents~~ **from any work, business, profession, or activity of any kind engaged in within the boundaries of the taxing authority,** exclusive of domestic servants and Maryland residents.

(1) Municipal Pension Plan Funding Standard and Recovery Act tax. In addition to the general purpose resident tax levied for general revenue purposes, the taxing authority hereby imposes a special tax for the purpose of raising revenue to defray costs related to the pension plans of the City of York under 53 P.S. §895.101 et seq. at the rate of 0.25% on earned income and net profits of an individual resident of the taxing authority from any work, business, profession, or activity of any kind engaged in within the boundaries of the taxing authority.

