

Council of the City of York, PA
Session 2016
Bill No.
Ordinance No.

INTRODUCED BY: **Michael Ray Helfrich**

DATE: **April 5, 2016**

AN ORDINANCE

Amending Article 341 INCOME TAX, Subsections 341.04(b)(1), of the York City Codified Ordinances, to correct language to reflect tax imposition of nonresidents pursuant to the Municipal Pension Plan Funding Standard and Recovery Act tax.

WHEREAS, York City Council adopted Bill No. 28, Ordinance No. 26, on October 21, 2014 amending Article 341 "Income Tax" of the York City Codified Ordinances; and

WHEREAS, through a series of legal advertisements, Council notified the public of its intention to adopt a Bill 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; and

WHEREAS, a clerical error omitted language in the draft legislation that must be correct to reflect Council's intention to impose said tax on an individual who is not a resident of the taxing authority, as advertised;

NOW, THEREFORE, BE IT ORDAINED, by the Council of the City of York, Pennsylvania, that Subsection 341.04(b)(1) be hereby amended 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 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 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 **non**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 **who is not a** resident of the taxing authority from any work, business, profession, or activity, of any kind engaged in within the boundaries of the taxing authority.

