

CITY OF SHARON, PENNSYLVANIA

BILL NO. 33-08

ORDINANCE NO. 33-08

Introduced by, Mr. Flower - December 23, 2008

Passed finally,

AN ORDINANCE OF THE COUNCIL OF THE CITY OF SHARON, COUNTY OF MERCER, COMMONWEALTH OF PENNSYLVANIA, AMENDING THE CODIFIED ORDINANCES OF THE CITY OF SHARON, PART EIGHT, "BUSINESS REGULATION AND TAXATION," TITLE FOUR, "TAXATION," CHAPTER 840, "EARNED INCOME TAX," SECTION .02 "IMPOSITION OF TAX," TO RAISE THE RATE OF TAX FOR 2009 AND THEREAFTER FROM 1% TO 2.25%.

BE IT ORDAINED AND ENACTED by the Council of the City of Sharon and it is hereby ordained and enacted by the authority of the same as follows:

SECTION 1. AMENDMENT: The Codified Ordinances of the City of Sharon, Part Eight, "Business Regulation and Taxation," Title Four, "Taxation," Chapter 840, "Earned Income Tax," Section .02 "Imposition of Tax," Subsection "a" is amended to read:

(a) An annual tax for general revenue purposes of two and one quarter percent (2.25%) on each dollar (\$1.00) is hereby imposed on:

1. Salaries, wages, commissions and other compensation earned on or after January 5, 2009, by residents of the City;
2. Salaries, wages, commissions and other compensation earned on or after January 5, 2009, by nonresidents of the City for work done or services performed or rendered in the City;
3. The net profits earned on or after January 5, 2009, of businesses, professions or other activities conducted by such residents; and
4. The net profits earned on or after January 5, 2009, of businesses, professions, or other activities conducted in the City by nonresidents.

SECTION 2. SEVERABILITY. The provisions of this Ordinance shall be severable and, if any of the provisions hereof shall be held unconstitutional, void or otherwise unenforceable, such shall not affect the validity of any of the remaining provisions of said Ordinance.

SECTION 3. REPEALER. All ordinances or parts of ordinances conflicting with any of the provisions of this Ordinance are hereby repealed insofar as the same affects this Ordinance, and specifically the now preexisting Codified Ordinances of the City of Sharon, Part Eight, "Business Regulation and Taxation," Title Four, "Taxation,"

Chapter 840, "Earned Income Tax," Section .02 "Imposition of Tax," Subsection "a".

SECTION 4. EFFECTIVE DATE. This Ordinance shall become effective immediately upon passage.

SECTION 5: AUTHORITY: This tax is imposed under the authority of The Local Tax Enabling Act. The City Clerk is directed to file a certified copy of this Ordinance with the Pennsylvania Department of Community and Economic Development.

ORDAINED AND ENACTED finally into law by the Council of the City of Sharon, this 5<sup>th</sup> day of January, 2009.

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PRESIDENT OF COUNCIL

ATTEST:

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CITY CLERK