

## ORDINANCE NO. 517

AN ORDINANCE OF THE BOROUGH OF MONROEVILLE AMENDING ORDINANCE NO. 498, ENACTED NOVEMBER 11, 1965, KNOWN GENERALLY AS THE "EARNED INCOME TAX ORDINANCE", BY CHANGING THE ENACTING CLAUSE TO ADD ACT NO. 511 OF THE GENERAL ASSEMBLY, APPROVED DECEMBER 31, 1965, AS A SOURCE OF AUTHORITY FOR THE IMPOSITION OF THE EARNED INCOME TAX, AND INCORPORATING BY REFERENCE VARIOUS PERTINENT PROVISIONS OF SAID ACT OF ASSEMBLY.

WHEREAS, Act No. 511 of the General Assembly, approved December 31, 1965, which became effective January 1, 1966, sets forth comprehensive regulations governing local earned income taxes and provides that the provisions of the Act relating to such taxes shall be included in or construed to be a part of each tax levied and assessed upon earned income by any political subdivision levying and assessing such tax pursuant to the Act; and

WHEREAS, the provisions of the said Act No. 511 provide increased powers to political subdivisions in collecting earned income taxes, and it is the desire of Monroeville Borough Council to incorporate the provisions of the new Act into the Borough earned income tax ordinance;

NOW, THEREFORE, BE IT ORDAINED AND ENACTED by the Borough of Monroeville, in Council assembled, as follows:

Section 1. The enacting clause of Ordinance No. 498 of the Borough of Monroeville, Allegheny County, Pennsylvania, enacted November 11, 1965, entitled "An ordinance imposing a tax for general purposes on salaries, wages, commissions and other compensation earned during the period January 1, 1966 through December 31, 1966 by residents and non-residents of the Borough of Monroeville, and on the net profits earned during said period from businesses, professions or other activities conducted by residents and non-residents of the Borough of Monroeville; requiring the filing of declarations and returns; the giving of information by employers and by those subject to the tax; imposing on employers the duty of collecting the tax at source; providing for the administration and enforcement of the ordinance; and imposing penalties for violation thereof" is hereby amended to read as follows:

"BE IT ENACTED by the Council of the Borough of Monroeville under the authority of the Act of Assembly of the Commonwealth of Pennsylvania of June 25, 1947, P.L. 1145, and its amendments, and 'The Local Tax Enabling Act', Act No. 511 of the General Assembly of the Commonwealth of Pennsylvania, approved December 31, 1965, as follows:"

Section 2. All of the provisions of Section 13 of the said Act No. 511 of the Pennsylvania General Assembly are by reference thereto hereby incorporated in and shall become part of the said Earned Income Tax Ordinance of the Borough of Monroeville, Ordinance No. 498.

Section 3. Any ordinance or part of ordinance conflicting with any of the provisions of this ordinance or with any of the provisions of Section 13 of the said Act No. 511 of the Pennsylvania General Assembly is hereby repealed to the extent of such conflict.

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ORDINANCE AND ENACTED this 22 day of March, 1966

ATTEST:

BOROUGH OF MONROEVILLE

S/ Carrol F. Pickens,  
SecretaryBy S/ Frank A. Witt  
President of Council

examined and approved this 23rd day of March, 1966.

S/ John J. Duncan  
Mayor