

MUNICIPALITY OF MONROEVILLE

ORDINANCE NO. 2319

AN ORDINANCE OF THE MUNICIPALITY OF MONROEVILLE, ALLEGHENY COUNTY, PENNSYLVANIA, A HOME RULE CHARTER COMMUNITY, AMENDING THE "OCCUPATIONAL PRIVILEGE TAX ORDINANCE", ORDINANCE NO. 602, AS AMENDED, TO BE RE-NAMED AND ENTITLED "THE EMERGENCY AND MUNICIPAL SERVICES TAX ORDINANCE" WHICH SHALL BE LEVIED UPON THOSE PERSON ENGAGING IN AN OCCUPATION WITHIN THE MUNICIPALITY IN ACCORDANCE WITH THE LOCAL TAX ENABLING ACT PURSUANT TO ACT 511, P.L. AS AMENDED BY 222 OF 2004, H.B. 197.

WHEREAS, Council for the MUNICIPALITY OF MONROEVILLE seeks to adopt an Emergency and Municipal Services Tax in accordance with the Local Tax Enabling Act pursuant to Act 511, P.L. as amended by 222 of 2004, H.B. 197; and

WHEREAS, the Emergency and Municipal Services Tax shall be assessed, levied and collected for the purpose of police, fire and/or emergency services, road construction and/or maintenance, or reduction of property taxes; and

WHEREAS, the Emergency and Municipal Services Tax shall be assessed, levied and collected upon those persons engaging in an occupation within the Municipality by the commissioned or appointed Tax Administrator/Collector.

NOW, THEREFORE, BE IT ENACTED AND ORDAINED, the 28th day of December, 2004, makes the following amendments to its Occupational Privilege Tax Ordinance, as amended:

SECTION I. The "Occupational Privilege Tax Ordinance", Ordinance 602, as amended, shall hereinafter be entitled and known as the "Emergency and Municipal Services Tax

Ordinance.”

SECTION II: Ordinance No. 602 is affirmed in all respects, except the following portions of said Ordinance shall be amended and added to reflect the following:

A. The Municipality of Monroeville shall assess, levy and collect from each person who engages in an occupation for any length of time an Emergency and Municipal Services Tax in the amount of Fifty-Two Dollars (\$52.00) for each calendar year, effective January 2005, and in accordance with the provisions set forth herein and pursuant to the Local Tax Enabling Act pursuant to Act 511, P.L. as amended by 222 of 2004, H.B. 197.

B. All references in any ordinance or resolution to a tax on the Privilege or engaging in an occupation, otherwise known as “Occupational Privilege Tax”, shall be deemed to a reference to an “Emergency and Municipal Services Tax”.

C. The situs of the tax shall be the place of employment, but, in the event a person is engaged in more than one occupation, or an occupation which requires his/her working in more than one political subdivision during the calendar year, the priority of claim to collect such Emergency and Municipal Tax shall be in following order:

1. The political subdivision in which a person maintains his/her principal office or is principally employed;
2. The political subdivision in which the person resides and works, if such tax is levied by that political subdivision;
3. The political subdivision in which a person is employed and which imposes the tax nearest in miles to the person’s home.

D. The place of employment shall be determined as of the day the taxpayer

first becomes subject to the tax during the calendar year.

E. The Municipality shall only use the funds derived from the Emergency and Municipal Tax for the following:

1. Police, fire and/or emergency services;
2. Road construction and/or maintenance; or
3. Reduction of property taxes.

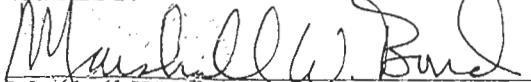
F. If Gateway School District chooses to levy an Emergency and Municipal Services Tax, the amount shall not exceed Five Dollars (\$5.00) of the total Fifty-Two Dollars (\$52.00).

SECTION VI: All Ordinances or parts of Ordinances which are inconsistent herewith are hereby repealed. The following Ordinance or parts thereof are specifically repealed; and

SECTION VII. If any sentence, clause, section, or part of this Ordinance is for any reason found to be unconstitutional, illegal or invalid, such unconstitutionality, illegality, or invalidity shall not affect or impair any of the remaining provisions, sentences, clauses, sections or parts of this Ordinance. It is hereby declared as the intent of the Municipality that this Ordinance would have been adopted had such unconstitutional, illegal or invalid sentence, clause, section or part thereof not been included herein.

ORDAINED and ENACTED this 28th day of December, 2004.

ATTEST:


Marshall W. Bond
Municipal Manager

James J. Lomeo
Mayor

ENTERED INTO LEGAL BOOK: January 7, 2005