

CITY OF SHARON, PENNSYLVANIA

BILL NO. 11-10

ORDINANCE NO. 11-10

Introduced By: Mr. Heutsche – November 22, 2010

Passed Finally:

AN ORDINANCE OF THE COUNCIL OF THE CITY OF SHARON CONTINUING IN 2011 AND THEREAFTER THE TAX RATE ON EARNED INCOME OF RESIDENT TAXPAYERS AT 1.75% AND ON EARNED INCOME OF NON RESIDENT TAXPAYERS AT 1%

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. **IMPOSITION:** 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," " is amended to read:

(a) An annual tax for general revenue purposes of one and three quarter percent (1.75%) net to the City on each dollar (\$1.00) is hereby imposed on:

1. Salaries, wages, commissions and other compensation earned on or after January 1, 2011, by residents of the City; and
2. The net profits earned on or after January 1, 2011, of businesses, professions or other activities conducted by such residents; and

An annual tax for general revenue purposes of one percent (1.00%) on each dollar is hereby imposed on:

3. Salaries, wages, commissions and other compensation earned on or after January 1, 2011 by nonresidents of the City for work done or services performed or rendered in the City; and
4. The net profits earned on or after January 1, 2011 of businesses, professions, or other activities conducted in the City by nonresidents.

(b) The taxes levied under paragraphs (a)(1) and (3) hereof shall relate to and be based upon salaries, wages, commissions and other compensation paid by an employer or on his behalf to any person who is employed by or renders services to him. The taxes

levied under paragraphs (a)(2) and(4) hereof shall relate to and be imposed on the net profits of any business, profession, or enterprise carried on by any person as owner or proprietor, individually or in association with some other person.

(c) Such taxes shall be levied collected and paid with respect to the salaries, wages, commissions and other compensation earned and the net profits earned for the period beginning January 1, 2011 and shall continue in force without further enactment on a calendar year or taxpayer fiscal year basis indefinitely into the future without further legislative action by City Council until repealed by ordinance or superseded by Commonwealth legislative act.

- SECTION 2: **AUTHORITY:** The Codified Ordinances of the City of Sharon, Chapter 840 is herewith amended by authority of Act 511, approved December 31, 1965, and known as the Local Tax Enabling Act.
- SECTION 3: **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 4: **REPEALER:** All ordinances or parts of ordinances conflicting with any of the provisions of this Ordinance are hereby repealed insofar as the same affect this Ordinance.
- SECTION 5: **EFFECTIVE DATE:** This Ordinance shall become effective 10 days after final passage.

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PRESIDENT OF COUNCIL

ATTEST:

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CITY CLERK

