

**BOROUGH OF HUMMELSTOWN
ORDINANCE NO. 2023 - 01**

AN ORDINANCE TO AMEND THE CODE OF ORDINANCES OF THE BOROUGH OF HUMMELSTOWN, CHAPTER 24 (TAXATION, SPECIAL), TO AMEND THE PROVISIONS IN PART 4 (REAL ESTATE AND OCCUPATION TAX); TO PROVIDE FOR THE REPEAL OF PRIOR INCONSISTENT ORDINANCE PROVISIONS; TO PROVIDE FOR THE SEVERABILITY OF THE PROVISIONS THEREOF; AND TO PROVIDE FOR THE EFFECTIVE DATE THEREOF.

WHEREAS, the Council of the Borough of Hummelstown, Dauphin County, Pennsylvania previously duly enacted an Occupation Tax Ordinance pursuant to its statutory authority under the Local Tax Enabling Act of 1965 (Act of Dec. 31, 1965, P.L. 1257, as amended); which Ordinance was codified as Chapter 24 (Taxation, Special), Part 4 (Real Estate and Occupation Tax) of the Code of Ordinances of the Borough of Hummelstown; and

WHEREAS, the Council of the Borough of Hummelstown has met the procedural requirements of the Borough Code (8 Pa.C.S. § 101 *et seq.*) and of the Borough's ordinances for the adoption of the proposed ordinance, including notice and review; and

WHEREAS, the Council of the Borough of Hummelstown, after due consideration of the proposed ordinance amendment at a duly advertised public meeting, has determined that the health, safety, and general welfare of the residents of the Borough of Hummelstown will be served by the proposed ordinance amendments.

NOW, THEREFORE, it is hereby ordained by the Council of the Borough of Hummelstown, Dauphin County, Pennsylvania, that Chapter 24, Part 4, as last amended by Ordinance 2021-6, of the Code of Ordinances of the Borough of Hummelstown is amended as follows:

SECTION 1:

- A. Chapter 24, Taxation, Special, Part 4, Real Estate and Occupation Tax, is amended as followed with deleted text shown in brackets and struck, inserted text underlined, and ellipses to indicate unaltered text:

§ 24-402 Occupation Tax Levy.

* * *

2. Any person whose total income from all sources is less than [~~\$6,000~~] \$12,000 per annum shall be exempt from the payment of the occupation tax established by this § 24-402. The phrase "income from all sources" shall include compensation received for services rendered; net profits from the operation of a business, profession or farm; interest; dividends; rents, royalties, patents and copyrights; income from estates and trusts; and gambling and lottery winnings, other than prizes of the Pennsylvania State Lottery won on

or after July 21, 1985. The term "compensation," as used herein, shall mean all types of payments for service rendered or to be rendered in the future, whether received in cash or in the form of wages, fees, tips, gratuities, commissions, bonuses, incentive payments, vacation or holiday pay, termination or severance pay, sick pay (unless excluded), stock options, educational stipends, meals and lodging not provided for the convenience of the employer, reimbursement in excess of allowable business expenses and any other income received for services rendered.

SECTION 2. Repealer.

All ordinances or parts of ordinances inconsistent herewith or in conflict with any of the specific terms enacted hereby, to the extent of said inconsistencies or conflicts, are hereby specifically repealed; provided, however, that this Ordinance shall in no way effect or repeal the provisions of any Ordinance imposing any real estate tax, real estate transfer tax, per capita tax, earned income tax, local services tax, or any other tax imposed under the Local Tax Enabling Act, as amended, all of which taxes shall continue in effect as provide by law.

SECTION 3. Severability.

In the event any provisions, sections, sentences, clause, or part of this Ordinance Amendment shall be held to be invalid, illegal or unconstitutional by a court of competent jurisdiction, such invalidity, illegality, or unconstitutionality shall not affect or impair the remaining provisions, sections, sentences, clauses, or parts of this Ordinance Amendment, it being the intent of the Borough Council that the remainder of the Ordinance Amendment shall remain in full force and effect.

SECTION 4. Effective Date.

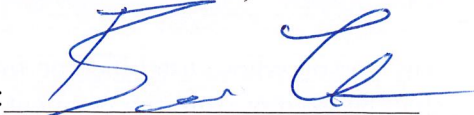
This Ordinance Amendment shall take effect and be in force after its enactment by the Borough Council of the Borough of Hummelstown as provided by law.

DULY ADOPTED the 19 day of January, 2023 by the Council of the Borough of Hummelstown, Dauphin County, Pennsylvania in lawful session duly assembled.

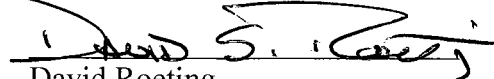
ATTEST:


Borough Secretary

BOROUGH OF HUMMELSTOWN,
DAUPHIN COUNTY, PENNSYLVANIA

By: 
Brian Foster
Council President

AND NOW THIS 19 day of January, 2023, the foregoing Ordinance is approved.


David Roeting
Mayor

I hereby certify the foregoing Ordinance was advertised in a newspaper of general circulation in the County on Dec 27 and _____, and was duly enacted and approved as set forth at a regular meeting of the municipality's governing body held on 1-19-, 2023.


Secretary