

TO THE RESIDENTS OF THE BOROUGH OF MIDDLETOWN

Notice is hereby given that the Borough Council of the Borough of Middletown will consider for adoption the following Ordinance at the Regular Business Meeting on November 15, 2022 at 7 P.M. in the Council Chambers of Middletown Borough Council located at Borough Hall, 60 West Emaus Street, Middletown, PA 17057.

ORDINANCE No. 2022 - 1399

AN ORDINANCE TO AMEND THE CODE OF ORDINANCES OF THE BOROUGH OF MIDDLETOWN, PART II (GENERAL LEGISLATION), CHAPTER 243 (TAXATION), TO AMEND THE PROVISIONS IN ARTICLE III (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 Middletown, 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 Part II (General Legislation), Chapter 243 (Taxation), Article III (Occupation Tax) of the Code of Ordinances of the Borough of Middletown; and

WHEREAS, the Council of the Borough of Middletown has met the legal procedural requirements of the for the adoption of the proposed ordinance, including notice and review; and

WHEREAS, the Council of the Borough of Middletown amends Part II, Chapter 243, Article III to delete and replace the existing rate of levy; and

WHEREAS, the Council of the Borough of Middletown, 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 Middletown will be served by the proposed Ordinance amendments.

NOW, THEREFORE, it is hereby ordained by the Council of the Borough of Middletown, Dauphin County, Pennsylvania, that Chapter 243 of the Code of Ordinances of the Borough of Middletown is amended as follows:

SECTION 1.

§ 243-22 Imposition of tax

- A. An occupation tax of [27%] 60% on the value of all occupations, as assessed on the assessment rolls for Dauphin County tax purposes, is hereby levied and assessed for general revenue purposes for the calendar year commencing January 1, 2023, and annually thereafter until repealed, upon the occupations of all persons residing in the Borough of Middletown, Dauphin County, Pennsylvania, who are 19 years of age or older, but under the age of 65 as of January 1 of the calendar year for which the tax is imposed.

- B. The rate of taxation in dollars and cents on each \$250 assessed value of a taxable occupation is [~~\$67.50~~] \$150.00 based on said percentage of [~~27%~~] 60%. Any occupation which is not valued and assessed for county purposes shall, for the purpose of the tax hereby imposed, be assessed at this rate.
- C. This occupation tax shall be in addition to all other property, per capita, residence and other taxes levied by the Borough of Middletown.

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, or local services tax.

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 Middletown as provided by law.

BOROUGH COUNCIL
BOROUGH OF MIDDLETOWN