

## **LOCAL SERVICES TAX**

**RESOLUTION OF THE PLUM BOROUGH SCHOOL DISTRICT REENACTING AND CONTINUING THE OCCUPATIONAL PRIVILEGE/EMERGENCY AND MUNICIPAL SERVICES TAX NOW KNOWN AS THE LOCAL SERVICES TAX PURSUANT TO THE AMENDMENTS MADE TO THE LOCAL TAX ENABLING ACT AS SET FORTH IN ACT 7 OF 2007.**

**WHEREAS**, the Plum Borough School District (the “School District”) levies, assesses, and collects an Occupational Privilege Tax/Emergency and Municipal Services Tax on each person who engages in an occupation in Plum Borough at an effective rate of \$5.00 per annum, pursuant to the Local Tax Enabling Act; and

**WHEREAS**, the Pennsylvania Legislature enacted Act 7 of 2007, which amends the Local Tax Enabling Act, Act 511 of 1965, by adopting several changes to the formerly known Emergency and Municipal Services Tax, and changing the name of the tax to the Local Services Tax; and

**WHEREAS**, the Plum Borough School District is desirous of continuing its Occupational Privilege Tax/Emergency and Municipal Services Tax, now legislatively known as the Local Services Tax, at the same rate as currently exists and to adopt those provisions as set forth in Act 7 of 2007.

**NOW THEREFORE BE IT RESOLVED AS FOLLOWS:**

### **SECTION 1. NAME CHANGE**

The name of the Occupational Privilege Tax/Emergency and Municipal Services Tax shall hereinafter be known as the Local Services Tax.

**SECTION 2. IMPOSITION OF TAX**

Plum Borough School District hereby continues to assess, levy and collect from each person who engages in an occupation in Plum Borough for any length of time a Local Services Tax in the amount of Ten Dollars (\$10.00), with an effective rate of Five Dollars (\$5.00) due to Plum Borough having levied an identical tax, for each calendar year in accordance with the provisions of the Local Tax Enabling Act, No. 511 of 1965 as amended by Act 7 of 2007 together codified as 53 P.S. 6901-6924.

**SECTION 3. ADMINISTRATION**

The Local Services Tax levied by the School District and all applicable interest and penalties shall be administered, collected, and enforced by the local tax collectors pursuant to the Local Tax Enabling Act (53 p.s. 6901), as amended.

**SECTION 4. EXEMPTION**

Any person whose total earned income and net profits from all services is less than Twelve Thousand (\$12,000.00) Dollars per year shall be exempt from paying the Local Services Tax.

**SECTION 5. EFFECTIVE DATE**

A. The provisions of this Resolution shall become effective July 1, 2015, and remain in effect for the fiscal year 2015-2016.

ADOPTED as a Resolution of the Board of School Directors of the School District of the Borough of Plum, County of Allegheny, Pennsylvania, this 23rd day of June, 2015.

**ATTEST:**

**SCHOOL DISTRICT OF THE  
BOROUGH OF PLUM, COUNTY OF  
ALLEGHENY, PENNSYLVANIA**

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Secretary

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President