

CITY OF JEANNETTE

Westmoreland County, Pennsylvania

BILL NO. 14-11

ORDINANCE NO. 14- 10

AN ORDINANCE OF THE CITY OF JEANNETTE, HEREBY WESTMORELAND COUNTY, PENNSYLVANIA, AMENDING ORDINANCE NO. 66-21 BY INCREASING AND SETTING FORTH THE RATE IMPOSED ON RESIDENTS AND NON-RESIDENTS UNDER ACT NO. 511, KNOWN AS THE LOCAL TAX ENABLING ACT, TO ONE PERCENT (1%).

WHEREAS, the Council of the City of Jeanette adopted Ordinance No. 66-21 on November 16, 1966, which provided in part for the assessment levying collection of tax for general city purposes upon salaries wages commissions, and other compensation and earned income earned during the year by city residents and provided for the same assessment, levy, and collection of tax, upon nonresidents of the city of Jeannette for work done or services performed or rendered in the city and Jeanette; and

WHEREAS, the Council of the City of Jeannette has been granted the authority to enact and amend such imposition of tax pursuant to Commonwealth of Pennsylvania Act No. 511, and its amendments, of the General Assembly approved the 31st day of December, 1965 known as "The Local Tax Enabling Act"; and

WHEREAS, the Council of the City of Jeanette deems it necessary to amend Ordinance No. 66 – 21 to increase the rate in which such tax is collected upon both Resident And Non-Residents of the City of Jeannette.

NOW, THEREFORE, WITH THE FOREGOING RECITALS BEING INCORPORATED HEREIN BY REFERENCE THERETO, THE CITY OF COUNCIL OF JEANNETTE, HEREBY ORDAINS AND ENACTS AS FOLLOWS:

1. Section 2- Imposition of Tax of Ordinance No. 66-21 is hereby deleted and shall be replacement with the following:

SECTION 2. IMPOSITION OF TAX.

The following taxes are hereby imposed for general city purposes:

(a) 1% (one percent) on all salaries, wages, commissions, and other compensation and earned income earned during the year beginning January 1, 2015 and ending December 31, 2015, by residents.

(b) 1% (one percent) on all salaries, wages, commissions, and other compensation and earned income earned during the year beginning January 1,

2015 and ending December 31, 2015, by non-residents for work done or services rendered in the City of Jeannette.

(c) 1% (one percent) on all the net profits earned during the year, beginning January 1, 2015, and ending December 31, 2015, of businesses, professions, and other activities conducted by residents.

(d) 1% (one percent) on all the net profits earned during the year, beginning January 1, 2015, and ending December 31, 2015, of businesses, professions, and other activities conducted in the City of Jeannette by non-residents.

The taxes levied under (a) and (b) of this section shall relate to and be imposed upon earned income and compensation paid by an employer or on their behalf to any person who is employed by or renders services to them. The taxes levied under (c) and (d) of this section shall relate to and be imposed on the net profits of any business, profession or enterprise carried on by any person or owner or proprietor, either individually or in association with some other person or persons.

Residents of the City of Jeannette shall be given credit for the amount of earned income tax paid to the Jeannette City School District.

Such taxes shall be levied with respect to the earned income and net profits earned during the current calendar year or for the taxpayer fiscal year beginning in the current year, for which the tax levy, and the tax shall continue in force on a calendar year or taxpayer fiscal year basis without annual reenactment unless the rate of the tax is subsequently changed.

2. All other provisions of Ordinance No. 66-21, as amended, not affected by this Ordinance, shall continue in full force and effect.

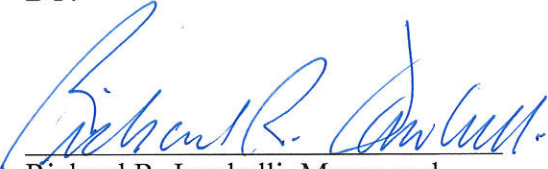
THIS ORDINANCE IS DULY ORDAINED AND ENACTED BY THE COUNCIL OF THE CITY OF JEANNETTE AT A PUBLIC MEETING HELD THE 10TH DAY OF DECEMBER, 2014, AND SHALL TAKE EFFECT IMMEDIATELY.

ATTEST:

THE CITY OF JEANNETTE
BY:



Bruce D. Jamison, City Manager



Richard R. Jacobelli, Mayor and
President of Council