

AMENDMENT TO ORDINANCE #11

This amendment to Ordinance #11 of the Borough of Seven Fields, County of Butler, and Commonwealth of Pennsylvania imposing a tax on earned income and net profits.

Section 1. On January 23, 1984, Ordinance #11 was passed imposing a one (1%) percent earned income tax upon the residents of the Borough of Seven Fields.

Section 2. Ordinance #11 is hereby amended as follows:

The rate of taxation should be one-half (1/2%) percent on earned income and net profits. Section 1 is amended to read as follows:

- (1) A tax for general revenue purposes of one-half(1/2%) percent is hereby imposed on:
 - (1) Earned income earned on and after February 23, 1984, by residents of the Borough of Seven Fields;
 - (2) Earned income earned on and after February 23, 1984 by nonresidents of the Borough for work done or services performed or rendered in the Borough of Seven Fields;
 - (3) The net profits earned on and after February 23, 1984 by residents of the Borough of Seven Fields;
 - (4) The net profits earned on and after February 23, 1984 from the operation of businesses, professions or other activities, except corporations, conducted in the Borough of Seven Fields by nonresidents of the Borough.

ORDAINED AND ENACTED by the Council of the Borough of Seven Fields this 11 day of February, 1985.

ATTEST:

Mary Troutman
Borough Secretary

BY: [Signature]
President of Council

REVIEWED AND APPROVED BY ME this 11 day of February, 1985.
Michael H. Coleman
Mayor

(SEAL)

AMENDMENT TO ORDINANCE #11

This amendment to Ordinance #11 of the Borough of Seven Fields, County of Butler, and Commonwealth of Pennsylvania, imposing a tax of one (1%) percent on earned income and net profits, for the purpose of amending Section 3 and appointing a new agent for the collection and administration of said tax.

Section 1. On January 27, 1984, Ordinance #11 was passed imposing a one (1%) percent earned income tax upon the residents of the Borough of Seven Fields. Section 3 of said ordinance designated the elected borough tax collector to collect and administer this tax.

Section 2. Ordinance #11, Section 3 is hereby amended as follows:

- (3) In order to provide for the collection of the earned income tax the following agent is appointed to collect said tax according to the written contractual agreement entered into between the Borough and the said agent: Richard H. Meyers, Wage Tax Commissioner for the Southwest Butler County School District.

Section 3. This amendment to ordinance is enacted pursuant to the provisions of Article X of the Borough Code, and the Local Tax Enabling Act.

ORDAINED AND ENACTED by the Council of the Borough of Seven Fields this 16th day of August, 1984.

ATTEST:

Mary Trautman
Borough Secretary

BOROUGH OF SEVEN FIELDS

BY: [Signature]
President of Council

REVIEWED AND APPROVED BY ME THIS 26 day of October, 1984.

[Signature]
Mayor

BOROUGH OF SEVEN FIELDS

ORDINANCE #11

An ordinance of the Borough of Seven Fields, County of Butler, and Commonwealth of Pennsylvania, imposing a tax of 1% on earned income and net profits; incorporating enabling legislation by reference and exercising certain options; and authorizing the borough tax collector to collect the earned income tax.

Section 1. A tax for general revenue purposes of one percent (1%) is hereby imposed on:

- (1) Earned income earned on and after February 23, 1984, by residents of the Borough of Seven Fields;
- (2) Earned income earned on and after February 23, 1984, by nonresidents of the Borough for work done or services performed or rendered in the Borough of Seven Fields;
- (3) The net profits earned on and after February 23, 1984 by residents of the Borough of Seven Fields;
- (4) The net profits earned on and after February 23, 1984, from the operation of businesses, professions or other activities, except corporations, conducted in the Borough of Seven Fields by nonresidents of the Borough.

Section 2. Section 13 of the Local Tax Enabling Act of 1965, P. L. 1257 of December 31, 1965, is incorporated herein by reference and made a part of this Ordinance as though fully set forth verbatim in this section, except that:

- (1) In the case of the declaration and payment of tax on net profits, the Borough elects to operate under the option set forth in subsection III A(1) ii requiring a declaration of estimated net profits and quarterly payment of the taxes due thereon; and
- (2) In the case of the declaration and payment of tax on earned income not subject to withholding, the Borough elects to operate under the option set forth in subsection III B (2) requiring the filing of quarterly returns setting forth the aggregate amount of earned

income not subject to withholding subject to tax and quarterly payment of the taxes due thereon.

Section 3. The elected Borough Tax Collector is designated to collect and administer this tax.

Section 4. This Ordinance is enacted pursuant to The Local Tax Enabling Act.

ORDAINED AND ENACTED by the Council of the Borough of Seven Fields this 23rd day of January, 1984.

ATTEST:

BOROUGH OF SEVEN FIELDS

Karen Jackson
Borough Secretary

By *Edward R. Robison*
President, Borough Council

REVIEWED AND APPROVED BY ME this 27th day of January, 1984.

Lucy A. Rosellini
Mayor

BOROUGH SEAL