

**Article VI — Miscellaneous**

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## **Article VI — Miscellaneous**

### **§ 80-601 Applicability.**

The tax imposed by this Chapter shall not apply to:

(a) any person as to whom it is beyond the legal power of the Borough to impose the tax herein provided under the Constitution of the United States and the Constitution and laws of the Commonwealth of Pennsylvania; or

(b) institutions or organizations operated for public, religious, educational, or charitable purposes, to institutions or organizations not organized or operated for private profit, or to trusts and foundations established for any of the said purposes.

This section shall not be construed to exempt any person who is an employer from the duty of collecting the tax at source from his employees and paying the amount collected to the tax officer under the provisions of Article IV of this Chapter.

### **§ 80-602 Severability.**

The provisions of this Chapter are severable. If any sentence, clause, or section of this Chapter is for any reason found to be unconstitutional, illegal, or invalid, such unconstitutionally, illegality, or invalidity shall not affect or impair any of the remaining provisions, sentences, clauses, or sections of this Chapter. It is hereby declared to be the intent of the Borough Council that this Chapter would have been adopted had such unconstitutional, illegal, or invalid sentence, clause, or section not be included herein.

**§ 80-603 Effective Date.**

The provisions of this Chapter shall take effect on January 1, 2012 and shall apply to earned income received or earned and net profits earned or made by a taxpayer during calendar year 2012 and each year thereafter without annual reenactment unless the rate of tax is subsequently changed. Changes in the rate of tax shall become effective on the date specified in the ordinance.

**§ 80-604 No Repeal of Prior Tax Ordinances for Prior Periods.**

Nothing contained in this Chapter shall be considered to repeal by implication or otherwise the provisions of any earned income tax ordinances previously enacted or adopted (including Chapter 82 of the Codified Ordinances) as they may apply to the taxation of earned income and net profits of taxpayers for periods prior to the effective date of this Chapter; those ordinances shall remain in full force and effect with respect to such earned income and net profits.

**§ 80-605 Conflict With Other Ordinances.**

Subject to valid enactment of this Chapter by Ordinance No. 498 without appeal, all provisions of any prior ordinance or parts thereof inconsistent with this Chapter are hereby modified, amended, and repealed by the provisions of this Chapter, which shall thereafter govern the taxation of such earned income and net profits.

**§ 80-606 Authority; Incorporation of LTEA Provisions.**

This Chapter is enacted under the authority granted by the LTEA, and all provisions thereof that relate to a tax on earned income or net profits are incorporated into this Chapter. Any future amendments to the LTEA that are required to be applied to a tax on earned income or net profits will automatically become part of this Chapter upon the effective date of such amendment, without the need for formal amendment of this Chapter, to the maximum extent allowed by 1 PA. CONS. STAT. § 1937.