

Township of Jackson
Cambria County
Pennsylvania

Ordinance # 61

AN ORDINANCE OF THE TOWNSHIP OF JACKSON PROVIDING GENERAL REVENUE BY IMPOSING A PER CAPITA TAX (OCCUPATIONAL PRIVILEGE TAX) AT A FLAT RATE OF FIVE (\$5.00) DOLLARS PER YEAR UPON EACH ADULT RESIDENT AND NONRESIDENT EMPLOYED WITHIN THE JURISDICTION OF SAID TOWNSHIP PURSUANT TO THE AUTHORITY OF THE ACT OF DECEMBER 31, 1965, ACT NO. 511 AS AMENDED AND KNOWN AS "THE LOCAL TAX ENABLING ACT."

BE IT ENACTED AND ORDAINED by the Supervisors of the Township of Jackson, Pennsylvania, and it is hereby ordained and enacted by the authority of same, pursuant to the authority of the Act of December 31, 1965, Act No. 511, as amended, ("Act No. 511") for the purpose of providing general revenue as follows:

SECTION 1. LEVY AND COLLECTION OF TAX

The Township of Jackson hereby imposes on each adult resident and nonresident employed within the jurisdiction of said Township of Jackson a per capita flat rate tax (occupational privilege tax) of Five (\$5.00) Dollars per year which said tax shall be addition to all other taxes levied and assessed by the said Township pursuant to any other laws of the Commonwealth of Pennsylvania.

SECTION 2. AMOUNT OF TAX

Beginning on the effective date of this ordinance, each adult resident of said Jackson Township shall be required to pay an annual per capita tax at a flat rate of Five (\$5.00) Dollars.

SECTION 3. DISCOUNT, FLAT RATE AND PENALTY PERIODS

The afore stated tax shall not be subject to the imposition of Act No. 511 discount and penalty provisions in regard to the levy and collection of this per capita tax.

SECTION 4. MANNER OF COLLECTION OF TAX

Such shall be collected by the duly elected or appointed Tax Collector of the Township of Jackson in the same manner as other Township taxes are collected.

SECTION 5. WARRANT FOR COLLECTION OF TAX

The entry of the tax on occupation in the tax duplicate and the issuance of the said duplicate to the Tax Collector shall constitute his warrant for the collection of the tax on occupation hereby levied and assessed.

SECTION 6. EXPENSE OF COLLECTION.

The expense of collection and compensation of the Tax Collector shall be the same as shall be fixed from time to time for the collection of other Township taxes.

SECTION 7. POWERS OF TAX COLLECTOR.

The Tax Collector shall have all rights, authority and powers for the collection of this tax granted by all past, present and future laws of this Commonwealth.

SECTION 8. SAVINGS CLAUSE AND REPEALER

- a) Nothing contained in this Ordinance shall be construed to empower the Township to levy and collect the tax on occupation hereby imposed on any occupation not within the taxing power of the Township under the Constitution of the United States and the laws and constitution of the Commonwealth of Pennsylvania.
- b) If the tax on occupation hereby imposed under the provisions of this ordinance shall be held by any Court of competent jurisdiction to be in violation of the Constitution of the United States or of the Commonwealth of Pennsylvania, as to any individual, the decision of the Court shall not affect or impair the right to impose or collect said tax on occupation or the validity of the tax so imposed upon other persons or individuals as herein provided. All ordinances or parts of ordinances in conflict herewith are hereby repealed.

SECTION 9. SEVERABILITY CLAUSE

The provisions to ordain are severable and if any of its sections, clauses or sentences shall be held illegal, invalid or unconstitutional, such decision shall not affect or impair any of the remaining sections, clauses or sentences. It is hereby declared to be the intent of the Township of Jackson, Pennsylvania, that this Ordinance would have been adopted if such illegal, invalid, or unconstitutional section, clause or sentence had not been included within.

SECTION 10. EFFECTIVE DATE

This Ordinance shall become effective on the 1st day of January, 1984, and remain in effect thereafter from year to year without further re-enactment.

ENACTED AND ORDAINED this 15th day of June, 1983.

Township of Jackson

By: Daniel G. Albright
Chairman

Attest: Gail Howie
Secretary