

Chapter 75
TAXATION

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§ 75-13. Definitions.

[HISTORY: Adopted by the Board of Supervisors of the Township of Haines as indicated in article histories. Amendments noted where applicable.]

ARTICLE I
Realty Transfer Tax

[Adopted 7-7-1986 by Ord. No. 15; amended in its entirety 10-17-2006]

§ 75-1. Imposition of tax.

Haines Township adopts the provisions of Article XI-D of the Tax Reform Code of 1971. Haines Township has heretofore imposed a realty transfer tax as set forth in the Code of the Township of Haines, § 75-1 et seq.

§ 75-2. Administration.

The tax referred to in § 75-1 and all applicable interest and penalties shall be administered, collected and enforced under the Act of December 31, 1965 (P.L. 1257, No. 511), as amended, known as the "Local Tax Enabling Act," provided that if the correct amount of the tax is not paid by the last date prescribed for timely payment, Haines Township, pursuant to § 1102-D of the Tax Reform Code of 1971 (72 P.S. § 8102-D), authorizes and directs the Department of Revenue of the Commonwealth of Pennsylvania to determine, collect and enforce the tax, interest and penalties.

§ 75-3. Repealer.

This article shall amend the Code of the Township of Haines, Chapter 75, Article I. All previously enacted ordinances and parts of ordinances inconsistent herewith are expressly

repealed. Any ordinances or parts of ordinances repealed herein remain effective for documents that became subject to tax prior to the effective date of this article.

§ 75-4. Effective date.

The provisions of this article shall become effective on and be applicable to any document made, executed, delivered, accepted or presented for recording on or after October 5, 2005.

§ 75-5. through § 75-12. (Reserved)

ARTICLE II
Earned Income Tax

[Adopted 12-27-1993 by Ord. No. 8B; amended in its entirety 11-17-2011.]

§ 75-13. Definitions.

All terms defined in the Local Tax Enabling Act shall have the meanings set forth therein. The following terms shall have the meanings set forth herein:

COLLECTOR — Person, entity, or authorized representative of the tax officer, appointed as tax officer pursuant to the Local Tax Enabling Act to collect the tax.

DOMICILE — The place where one lives and has his permanent home and to which he has the intention of returning whenever he is absent. Actual residence is not necessarily domicile, for domicile is the fixed place of abode which, in the intention of the taxpayer, is permanent rather than transitory. Domicile is the voluntarily fixed place of habitation of a person, not for a mere special or limited purpose, but with the present intention of making a permanent home, until some event occurs to induce him to adopt some other permanent home. In the case of businesses or associations, the domicile is that place considered as the center of business affairs and the place where its functions are discharged.

EFFECTIVE DATE — January 1, 2012.

GOVERNING BODY — The Township of Haines.

LOCAL TAX ENABLING ACT — The Local Tax Enabling Act, as set forth in 53 P.S. § 6901 et seq. while such numbering and provisions remain in effect under Act 32 of 2008, and as set forth in 53 P.S. § 6924.101 et seq. when such numbering and provisions become effective under Act 32, and as amended in the future.

NONRESIDENT — A person or business domiciled outside the political subdivision levying the tax.

RESIDENT — A person domiciled in the political subdivision levying the tax.

TAX — The tax imposed by this enactment.

1. Editor's Note: This ordinance provided that it become effective 1-1-2012.

TAXING AUTHORITY — Haines Township, Centre County, Pennsylvania.

TAX RETURN — A form prescribed by the collector for reporting the amount of tax or other amount owed or required to be withheld, remitted, or reported under this enactment or the Local Tax Enabling Act.

TAX YEAR — The period from January 1 to December 31.

TCC — The Tax Collection Committee established to govern and oversee the collection of earned income tax within the TCD under the Local Tax Enabling Act.

TCD — Any tax collection district to which the taxing authority or any part of the taxing authority is assigned under the Local Tax Enabling Act.

THIS ENACTMENT — This article.

§ 75-14. Imposition of Tax; rate.

- A. General purpose resident tax. The taxing authority hereby imposes a tax for general revenue purposes at the rate of 0.5% on earned income and net profits of individual residents of the taxing authority.
- B. General purpose municipal nonresident tax. The taxing authority also imposes a tax for general revenue purposes at the rate of 0.5% on earned income and net profits derived by an individual who is not a resident of the taxing authority from any work, business, profession, or activity of any kind engaged in within the boundaries of the taxing authority.
- C. Ongoing tax. The tax shall continue at the above rates during the current Tax Year and each Tax Year thereafter, without annual reenactment, until this enactment is repealed or the rate is changed.
- D. Combined tax rate applicable to residents. Currently, the total rate applicable to residents of the taxing authority, including the tax imposed by the school district and municipality in which the individual resides, is 1.8%.
- E. Municipal tax rate applicable to nonresidents. Currently, the total rate applicable to nonresidents working within the taxing authority based on the municipal nonresident tax rate is 0.5%.
- F. Local Tax Enabling Act applicable. The tax is imposed under authority of the Local Tax Enabling Act, and all provisions thereof that relate to a tax on earned income or net profits are incorporated into this enactment. Any future amendments to the Local Tax Enabling Act that are required to be applied to a tax on earned income or net profits will automatically become part of this enactment upon the effective date of such amendment, without the need for formal amendment of this enactment, to the maximum extent allowed by 1 Pa.C.S.A. § 1937.
- G. Applicable laws, regulations, policies and procedures. The tax shall be collected and administered in accordance with: all applicable laws and regulations; and regulations, policies and procedures adopted by the TCC or by the collector. This includes any

regulations, policies, and procedures adopted in the future to the maximum extent allowed by 1 Pa.C.S.A. § 1937.

§ 75-15. Exemption.

Although credits and deductions against the tax are permitted under certain circumstances as provided in applicable law and regulations, no individuals are exempt from the tax based on age, income, or other factors.

§ 75-16. Individual tax returns and payments.

Every individual receiving earned income or earning net profits in any tax year shall file tax returns and pay tax in accordance with the Local Tax Enabling Act. Individuals who are no longer employed or whose tax is withheld in full must file an informational tax return notifying the tax office that there is no payment due for the specific tax year.

§ 75-17. Employer withholding, remittance and tax returns.

Every employer shall register, withhold, and remit the tax, and file tax returns in accordance with the Local Tax Enabling Act.

§ 75-18. Collection of tax.

The tax will be collected from individuals and employers by the collector.

§ 75-19. Interest, Penalties, Costs and Fines.

Individuals and employers are subject to interest, penalties, costs and fines in accordance with the Local Tax Enabling Act, including costs imposed by the collector in accordance with the Local Tax Enabling Act.

§ 75-20. Purpose; effect on prior provisions.

The primary purpose of this enactment is conform the earned income and net profits tax currently imposed to the Local Tax Enabling Act, as amended and restated by Act 32 of 2008, and to do so within the time frame required by Act 32. Any prior enactment imposing a tax on earned income or net profits of individuals is amended and restated in its entirety to read as stated in this enactment. Any other prior enactment or part of any prior enactment conflicting with the provisions of this enactment is rescinded insofar as the conflict exists. To the extent the same as any enactment in force immediately prior to adoption of this enactment, the provisions of this enactment are intended as a continuation of such prior enactment and not as a new enactment. If this enactment is declared invalid, any prior enactment levying a similar tax shall remain in full force and effect and shall not be affected by adoption of this enactment. If any part of this enactment is declared invalid, the similar part of any prior enactment levying a similar tax shall remain in effect and shall not be affected by adoption of this enactment. The provisions of this enactment shall not affect any act done or liability

incurred, nor shall such provisions affect any suit or prosecution pending or to be initiated to enforce any right or penalty or to punish an offense under the authority of any enactment in force prior to adoption of this enactment. Subject to the foregoing provisions of this section, this enactment shall amend and restate on the effective date² any enactment levying a tax on earned income or net profits in force immediately prior to the effective date.³

2. Editor's Note: This ordinance provided an effective date of 1-1-2012.

3. Editor's Note: Former Art. III, Per Capita Tax, adopted 12-27-1993 by Ord. No. 27, as amended, which immediately followed, was repealed 12-17-2009, effective 1-1-2010.