

TOWNSHIP OF WASHINGTON  
FRANKLIN COUNTY, PENNSYLVANIA

ORDINANCE NO. 210

AN ORDINANCE AMENDING THE "TOWNSHIP OF WASHINGTON EARNED INCOME TAX ORDINANCE OF 1966" (ORDINANCE NO. 22) ADOPTED NOVEMBER 15, 1965, CAPTIONED AS FOLLOWS: "AN ORDINANCE IMPOSING TAX ON WAGES, SALARIES, COMMISSION AND OTHER EARNED INCOME OF INDIVIDUALS FOR GENERAL REVENUE PURPOSES; SETTING FORTH THE ADMINISTRATION AND COLLECTION OF THE TAX, THE RETURN AND PAYMENT OF THE TAX BY TAXPAYERS, THE WITHHOLDING OF TAX FROM WAGES AND RETURN AND PAYMENT OF WITHHELD TAX BY EMPLOYERS; ENFORCEMENT, INTEREST, PENALTIES, AND DEFINITIONS.

BE IT ENACTED AND ORDAINED by the Board of Supervisors of the Township of Washington, Franklin County, Pennsylvania, under the authority of "The Local Tax Enabling Act" and it is hereby enacted and ordained by the authority of the same:

**Section 1:** "Township of Washington Earned Income Tax Ordinance of 1966" (Ordinance No. 22) adopted November 15, 1965, is hereby amended as follows:

**Section 2:** The caption of the Ordinance is amended to read as follows:

ORDINANCE OF THE TOWNSHIP OF WASHINGTON, FRANKLIN COUNTY, PENNSYLVANIA, PROVIDING FOR THE IMPOSING, ASSESSING, LEVYING, AND COLLECTING OF A TAX ON EARNED INCOME AND NET PROFITS OF RESIDENTS OF THE TOWNSHIP OF WASHINGTON, FRANKLIN COUNTY, PENNSYLVANIA, AND NON-RESIDENTS OF THE TOWNSHIP OF WASHINGTON FOR WORK DONE, SERVICES PERFORMED, AND BUSINESS CONDUCTED WITHIN THE TOWNSHIP OF WASHINGTON FOR THE GENERAL REVENUE PURPOSES OF SAID TOWNSHIP; AUTHORIZING THE APPOINTMENT OF A TAX BUREAU FOR THE ASSESSMENT AND COLLECTION OF SUCH TAXES; PROVIDING FOR THE DECLARATION AND PAYMENT OF SUCH TAXES; REQUIRING THE FILING OF RETURNS; PROVIDING FOR THE ENFORCEMENT OF DUTIES IMPOSED UPON TAXPAYERS AND THEIR EMPLOYERS; IMPOSING ON EMPLOYERS THE DUTY OF COLLECTING THE TAXES AT THE SOURCE; AND PROVIDING FOR THE PAYMENT OF INTEREST AND IMPOSITION OF PENALTIES FOR FAILURE TO COMPLY WITH THIS ORDINANCE.

**Section 3:** Section 2. "Imposition of Tax" is amended to read as follows:

An annual tax for general revenue purposes of the Township of Washington in the amount of one (1 %) percent is hereby imposed on:

- a. Earned income of all persons, individuals, partnerships, associations and businesses, who are residents of the Township of Washington on and after January 1, 1966, and of non-residents of the Township of Washington for work done, services performed or businesses conducted within the Township of Washington on and after May 2, 2007.
- b. Net profits of all persons, individuals, partnerships, associations and businesses, who are residents of the Township of Washington on and after January 1, 1966, and of non-residents of the Township of Washington for work done, services performed or businesses conducted within the Township of Washington on and after May 2, 2007.
- c. The taxes imposed on (a) and (b) herein stated are separate and distinct, and any losses suffered under sub-paragraph (a) shall not be used to reduce any taxes due under sub-paragraph (b) and vice versa.
- d. The taxes imposed under Section 2 shall continue in force on a calendar year or taxpayer fiscal year basis without annual re-enactment.

**Section 4.** Section 5. "Return and payment of tax by taxpayers", paragraph 1 is amended to read as follows:

Every resident shall, on or before April 15, 1967, and every non-resident on or before April 15, 2008, and each succeeding year, make and file with the Bureau on a form prescribed and approved by the Bureau, a return showing either no wages or net profits or the amount of wages and net profits received during the prior annual period. At the time of filing the return, the taxpayer shall pay the balance of the tax due or shall make demand for refund or credit in the case of overpayment. Where the return is made for a fiscal year, different from a calendar year, the said return shall be made within 105 days from the end of the said fiscal year or other period.

**Section 5.** Section 6. "Withholding of tax from wages; return and payment of withheld tax by employers". The first sentence in Section 6 (a) is amended to read as follows:

- (a) Every employer who resides or whose place of business is located within the Township of Washington and who employs a resident of the Township of Washington, or a non-resident of the Township of Washington, for wages shall deduct such wages at time of payment thereof, the tax imposed thereon by Section 2 of this Ordinance and shall remit the same to the Bureau, accompanied by returns on forms provided by the Bureau, at the following times:"

**Section 6.** There shall be added to Section 9, "Enforcement, Interest and Penalties" the following:

- (e) The Bureau shall allow such credits to Pennsylvania residents as are provided by the Local Tax Enabling Act, or by regulations promulgated hereunder.

- (f) The Bureau shall allow credits to non-residents of Pennsylvania on the same basis as credits are given to non-residents of the Township of Washington who are residents of Pennsylvania.

**Section 7.** Section 3, "Definitions" shall be amended by the addition of the following:

"(k) Non-resident - any individual who resides outside of the Township of Washington and either receives wages or net profits from businesses conducted within the Township of Washington.

**Section 8.** Section 4. "Administration and collection of tax; powers of Bureau", Subsection (b) is amended to read as follows:

"(b) Every individual resident and his employer, and every individual non-resident and his employer in this Township and every employer elsewhere who voluntarily deducts tax hereunder from wages and every bulk reporter and payer, is hereby authorized to maintain accurate books, papers and records showing the liability for tax hereunder of such taxpayer, and of such bulk reporter and the taxpayer for whom bulk report is being made, and to reveal the same to the Bureau or its authorized representatives, on request."

The last sentence of Section (4)(a) shall be amended to provide the address of the Township office as 13013 Welty Road, Waynesboro, Pennsylvania 17268.

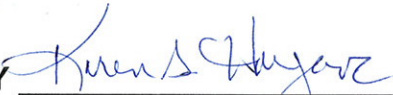
**Section 9.** The "Township of Washington Earned Income Tax Ordinance of 1966" adopted November 15, 1965, is in all other respects hereby ratified, and enacted and ordained as an Ordinance and shall in all other respects be and remain in full force and effect.

**Section 10.** This Ordinance shall become effective on May 2, 2007.

**Duly Enacted and Ordained** this 2<sup>nd</sup> day of April 2007 by the Board of Supervisors of the Township of Washington, Franklin County, Pennsylvania, in lawful session duly assembled.


**ATTEST:**

**WASHINGTON TOWNSHIP  
BOARD OF SUPERVISORS**

BY   
**Karen S. Hargrave, Secretary**

BY   
**Carroll C. Sturm, Chairman**

I, Karen S. Hargrave, Secretary of the Board of Supervisors, Washington Township, Franklin County, Pennsylvania, do certify that the foregoing is true and correct copy of an ordinance adopted at a regular meeting of the Washington Township Supervisors held April 2<sup>nd</sup>, 2007, in regular session duly assembled.

  
**Karen S. Hargrave, Secretary**

Date: April 2, 2007

