

**ORDINANCE NO. 154-2010**

**HONEY BROOK TOWNSHIP  
CHESTER COUNTY, PENNSYLVANIA**

**EARNED INCOME TAX ORDINANCE**

ORDINANCE LEVYING A TAX ON EARNED INCOME AND NET PROFITS;  
REQUIRING TAX RETURNS; REQUIRING EMPLOYERS TO WITHHOLD AND  
REMIT TAX; AND RELATED PROVISION.

ENACTED, by the Board of Supervisors of Honey Brook Township under authority of the local Tax Enabling Act, 53 P.S. § 6924.101 *et seq.*, and other applicable law, as follows:

**Section 1. Definitions.**

All terms defined in the Local Tax Enabling Act, 5 P.S. § 6924.101 *et seq.*, shall have the meanings set forth therein. The following terms shall have the meanings set forth herein:

- a. Collector. The person or entity appointed as tax officer pursuant to the Local Tax Enabling Act to collect the Tax.
- b. Effect Date. January 1, 2011.
- c. Enactment. This Ordinance.
- d. Governing Body. The Board of Supervisors of Honey Brook Township.
- e. Income and net profits is the taxable amount as defined by the Pennsylvania Department of Revenue and/or the Federal Internal Revenue Service.
- f. Local Tax Enabling Act. The Local Tax Enabling Act, 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.
- g. 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.
- h. 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.
- i. Tax. The tax imposed by the Enactment.

- j. 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.
- k. Tax Year. The period from January 1 to December 31.
- l. Taxing Authority. Honey Brook Township

**Section 2. Imposition of Tax.**

- a. General Purpose Resident Tax. The Taxing Authority hereby imposes a Tax for general revenue purposes at the rate of .5% on earned income and net profits of individual resident of the Taxing Authority.
- b. Open Space Municipal Resident Tax. In addition to the Tax levied for general revenue purposes, the Taxing Authority hereby imposes a Tax for expenses related to open space lands under 32 P.S. § 5007.1 at the rate of .5% on earned income and net profits of individual residents of the Taxing Authority. This tax for open space lands was previously authorized by voter referendum.
- c. General Purpose Municipal Nonresident Tax. The Taxing Authority also imposes a Tax for general revenue purposes at the rate of .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.
- d. Ongoing Tax. The Tax shall continue at the above rates during the current Tax Year and each Tax Year thereafter, without annual re-enactment, until this Enactment is repealed or the rate is changed.
- e. 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 1.5%.
- f. Municipal Tax Rate Applicable to Nonresidents. Currently, the total rate applicable to non-residents working within the Taxing Authority based on the municipal non-resident tax rate is .5%.
- g. 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 the 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.

- h. Applicable Laws, Regulations, Policies, and Procedures. The Tax shall be collected and administered in accordance with: (1) all applicable laws and regulations; and (2) 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.

**Section 3. No Exemption from Tax.**

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

**Section 4. 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.

**Section 5. Employer Withholding, Remittance, and Tax Returns.**

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

**Section 6. Tax Collector.**

The Tax will be collected from the individuals and employers by the Collector.

**Section 7. 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.

**Section 8. Severability.**

The provisions of this Enactment are severable and if any of its provisions are ruled by a court invalid or unconstitutional, such decision shall not affect or impair any of the remaining provisions of this Enactment. It is declared to be the intention of the Governing Body that this Enactment would have been adopted if such invalid or unconstitutional provision had not been included.


**Section 9. Purpose/Repeal**

The primary purpose of this Enactment is to 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 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 Date any enactment levying a tax on earned income or net profits in force immediately prior to the Effective Date.


**Section 10. Adoption.**

**DULY ENACTED AND ORDAINED** this 10th day of November, 2010, by the Board of Supervisors of the Township of Honey Brook, Chester County, Pennsylvania, in lawful session duly assembled.


BOARD OF SUPERVISORS OF  
HONEY BROOK TOWNSHIP

  
Lewis M. Wertley, Chairman

  
Donald E. Johnson, Vice-Chairman

  
Joseph O. Fenstermacher, Member

ATTEST:

  
Secretary



HONEY BROOK TOWNSHIP  
BOARD OF SUPERVISORS  
CHESTER COUNTY  
495 Suplee Road • P.O. Box 1281  
Honey Brook, PA 19344-1281  
610-273-3970 • Fax 610-273-3909

HONEY BROOK TOWNSHIP  
CHESTER COUNTY, PA

Taxing Authority Notice to DCED Concerning New EIT Enactment

Center for Local Government Services  
Community Affairs and Development  
Pennsylvania Department of Community and Economic Development  
Commonwealth Keystone Building  
400 North Street, 4<sup>th</sup> Floor  
Harrisburg, PA 17120-0225

Re: **New EIT Enactment**

Dear Sir or Madam:

In accordance with requirement of the Local Tax Enabling Act, we are submitting to you a certified copy of an Earned Income Tax Ordinance recently adopted. We are submitting this certified copy and providing you with notice for your Tax Register as required by LTEA § 6924.310 and §6924.511. This new tax enactment is essentially a continuation of the previously levied earned income tax. The new enactment was adopted to conform to the requirements of Act 32 of 2008.

The Register should reflect that we will collect earned income tax with a resident tax rate of 1% (.5% general revenue and .5% open space) and a non-resident tax of .5%. The school district is levying there own tax at .5% rate also. (Twin Valley School District)

Date: 11-16-2010

Sincerely,

Antoinette Antonini  
Honey Brook Township  
Admin-Secretary-Treasurer  
Po Box 1281, 500 Suplee Road  
Honey Brook, Pa 19344  
[hbadmin@ptd.net](mailto:hbadmin@ptd.net)  
610 273 3970