

**TOWNSHIP OF WEST MARLBOROUGH
OF CHESTER COUNTY, PENNSYLVANIA**

ORDINANCE NO. 2019-2

AN ORDINANCE AMENDING THE EARNED INCOME AND NET PROFITS TAX ORDINANCE NO. 2012-3 BY INCREASING THE RATE LEVIED BY THE TOWNSHIP OF WEST MARLBOROUGH FROM ONE-HALF OF ONE PERCENT (0.50%) TO THREE-QUARTERS OF ONE PERCENT (0.75%) EFFECTIVE FEBRUARY 1, 2020.

Whereas, the Township of West Marlborough enacted the Earned Income and Net Profits Tax (“EIT”) Ordinance No. 2012-3 on July 30, 2012, effective October 30, 2012, which imposed an earned income and net profits tax on earned income and net profits at a rate of one-half of one percent (0.50%);

Whereas, the West Marlborough Township Board of Supervisors (“Supervisors”) have undergone their annual budgeting process and at multiple public meetings brought up for consideration increasing the EIT rate to three-quarters of one percent (0.75%) for general revenue purposes;

Whereas, the Supervisors have undertaken an investigation regarding increasing the EIT rate; and

Whereas, based on the Supervisors’ investigation and the needs of the Township, the Supervisors have concluded it is in the best interest of the Township of West Marlborough and its residents to increase the EIT rate from one-half of one percent (0.50%) to three-quarters of one percent (0.75%) to provide to the Township additional income for general revenue purposes;

NOW, THEREFORE, BE IT ORDAINED AND ENACTED THAT THE FOLLOWING AMENDMENTS BE MADE TO ORDINANCE NO. 2012-3 THAT IMPOSED AN EARNED INCOME AND NET PROFITS TAX IN WEST MARLBOROUGH TOWNSHIP, CHESTER COUNTY, PENNSYLVANIA:

REVISION 1 – Section 2 “Imposition of Tax” is amended to increase the rate of the taxes levied under Ordinance No. 2012-3 from one-half of one percent (0.50%) to three-quarters of one percent (0.75%) on earned income received and to net profits earned from February 1, 2020 until December 31, 2020. Thereafter, the tax rate of three-quarters of one percent (0.75%) shall be applicable to earned income received and to net profits earned from the period beginning January 1, of the then current year, and ending December 31, of the then current year or for taxpayer fiscal years beginning in the then current year. The tax shall continue in force on a calendar year or taxpayer fiscal year basis, without annual reenactment, unless the rate of the tax is subsequently changed. Changes in rate shall become effective on the date specified in the ordinance.

REVISION 2 – Section 3 (d)(i) setting forth provisions for the declaration and payment of taxes is amended to provide that for the 2020 return, taxable income received from January 1, 2020 until January 31, 2020 shall be taxed at a rate of one-half of one percent (0.5%) and taxable income received between February 1, 2020 and December 31, 2020 shall be taxed at a rate of three-fourths of one percent (0.75%).

OTHER SECTIONS UNAFFECTED - The only change intended by this amendment is to increase the EIT rate to three-fourths of one percent (0.75%) effective February 1, 2020. All other sections, parts and provisions of the Earned Income and Net Profits Tax Ordinance No. 2012-3 shall remain in full force and effect as previously enacted and amended.

SEVERABILITY - The provisions of this Ordinance are severable. If any sentence, clause, or section of this Ordinance 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 Ordinance. It is hereby declared to be the intent of the Board of Supervisors of the Township of West Marlborough that this Ordinance would have been adopted if such unconstitutional, illegal, or invalid sentence, clause, or section had not been included herein.

EFFECTIVE DATE - The increase in the rate set forth herein shall become effective on February 1, 2020.

ORDAINED AND ENACTED into law this 30th day of December, 2019.

Attest:

Shirley K. Walton

Board of Supervisors
West Marlborough Township

William W. Wylie
William W. Wylie, Chairman

Jacob G. Chalfin
Jacob G. Chalfin, Vice-Chairman

Hugh J. Lofting
Hugh J. Lofting, Supervisor

I hereby certify that this Ordinance was adopted at the public meeting conducted on the 30th day of December, 2019.

Shirley K. Walton
Secretary

West Marlborough Township
Resolution Number 6-2019

A RESOLUTION TO ADOPT ORDINANCE #2019-2, AN ORDINANCE AMENDING THE EARNED INCOME AND NET PROFITS TAX ORDINANCE NO. 2012-13 BY INCREASING THE RATE LEVIED BY THE TOWNSHIP OF WEST MARLBOROUGH FROM ONE-HALF OF ONE PERCENT (0.50%) TO THREE-QUARTERS OF ONE PERCENT (0.75%) EFFECTIVE FEBRUARY 1, 2020.

WHEREAS, following appropriate investigation as well as a public hearing pursuant to public notice this resolution adopts Ordinance #2019-2, which makes February 1, 2020 the effective date of increasing the rate of the Earned Income Tax from one-half of one percent (0.50%) to three-quarters of one percent (0.75%).

NOW THEREFORE, BE IT RESOLVED THAT THE Board of Supervisors of West Marlborough Township adopts Ordinance #2019-2 by Resolution #6-2019.

Adopted December 30th
2019

Attest Shirley K. Walton
Shirley K. Walton

Board of Supervisors
West Marlborough Township

William W. Wylie
William W. Wylie

Jacob G. Chalfin
Jacob G. Chalfin

Hugh J. Lofting
Hugh J. Lofting