

19831205.090 Occupation Tax

BOROUGH OF MILLVILLE  
COLUMBIA COUNTY, PENNSYLVANIA  
ORDINANCE NO. 90

BE IT ENACTED, and it is hereby enacted by the Borough Council of the Borough of Millville, Columbia County, Pennsylvania:

Article 1: Levy of Tax

Pursuant to the authority granted to the Boroughs of the Commonwealth of Pennsylvania by the Local Tax Enabling Act of 1965, P.L. 1257, as amended, the Borough imposes, for general purposes, an occupation tax of \$10.00 on every person eighteen (18) years or older, residing in the Borough, for the year 1984 and continuing annually thereafter.

Article II: "Resident" Defined:

A "resident" shall mean any person who has obtained age of 18 years on or before the First day of January for which this tax is imposed and who has been within the Borough of Millville excluding therefrom retired persons and housewives.

Article III; When Due and Payable; Penalties;

Collection:

The Occupation Tax shall be due and payable on same date and shall be subject to the same rate of penalties be collected in the same manner as the tax imposed upon real estate for the Borough of Millville.

Article IV: Exemptions:

Taxpayers who are determined to be exempt from by the Millville Area School District shall be exempt from the tax set forth in this Ordinance.

Article IV: Effective Date:

This Ordinance shall take effect thirty (30) days after enactment.

MILLVILLE BOROUGH COUNCIL:

MILLARD LUDWIG, PRESIDENT

ATTEST:

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JANET WEEKS, SECRETARY

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