

BOROUGH OF SOUTHMONT
CAMBRIA COUNTY, PENNSYLVANIA

RESOLUTION NO. 2019-10

**RESOLUTION OF SOUTHMONT BOROUGH, CAMBRIA COUNTY,
PENNSYLVANIA FIXING TAX RATES FOR TAXES DUE UNDER THE
LOCAL TAX ENABLING ACT FOR YEAR 2020**

WHEREAS, the Borough of Southmont, Cambria County, Pennsylvania, under and by virtue of the authority vested in it by the Pennsylvania Local Tax Enabling Act, Act No. 511, has enacted various Ordinances imposing certain taxes due to Southmont Borough; and

WHEREAS, Act 51 has amended the Borough Code to permit Southmont Borough to adopt tax rates by Resolution versus Ordinance when tax rates remain the same or are decreased; and

NOW, THEREFORE, BE IT RESOLVED that:

SECTION 1- ACT 511 TAXES AND RATES:

The following taxes assessed under the Local Tax Enabling Act are unchanged from the previous year and are as follows:

- A) Earned Income Tax: 1.0% on each dollar of earned income and net profits.
- B) Per Capita Tax: \$5.00 for every inhabitant over the age of 18.
- C) Local Services Tax: \$52.00 per person within the Borough.
- D) Mercantile Tax:
 - i) Wholesale vendors or dealers in goods, wares and merchandise, at the rate of one (1) mill on each dollar of the volume of the gross business transacted by him;
 - (ii) Retail vendors or dealers in goods, wares and merchandise, all persons engaged in conducting restaurants or other places where food, drink or refreshments are sold, and all persons conducting places of amusement, whether or not incidental to another business or occupation, at the rate of one and one-half (1 1/2) mills on each dollar of the volume of the annual gross retail business transacted by him;
 - (iii) Wholesale and retail vendors or dealers in goods, wares and merchandise, at the rate of one (1) mill on each dollar of the annual gross wholesale business conducted by him, and one and one-half (1 1/2) mills on each dollar of the volume of the annual gross retail business transacted by him.

E) Business Privilege Tax: one and one-half (1 1/2) mills on the gross receipts derived from all services rendered to clients, patients, and customers

That any ordinance, or part of ordinance, conflicting with this ordinance by and the same are hereby repealed insofar as the same affects this ordinance.

RESOLVED, ENACTED AND ADOPTED at a meeting held on the 9th day of December, 2019

ATTEST:

BOROUGH OF SOUTHMONT

BY: Amanda Layton
Amanda Layton, Secretary

BY: Richard L Rodgers
Richard Rogers, President

Approved: [Signature]
Mayor