ORDINANCE NO. 139-20//

AN ORDINANCE OF THE TOWNSHIP OF CENTRE, BERKS COUNTY, PENNSYLVANIA, AMENDING AND RESTATING IN ITS ENTIRETY ORDINANCE NO. 106-2002 OF THE TOWNSHIP OF CENTRE; LEVYING A TAX ON EARNED INCOME AND NET PROFITS; REQUIRING TAX RETURNS, REQUIRING EMPLOYERS TO WITHHOLD AND REMIT SUCH TAX, AND RELATED PROVISIONS

BE IT ENACTED by the Board of Supervisors of the Township of Centre, Berks County, Pennsylvania, and IT IS HEREBY ENACTED AND ORDAINED by the authority of the same as follows:

Section 1. Ordinance No. 106-2002 of the Township of Centre, Berks County, Pennsylvania, enacted December 9, 2002, is hereby amended in its entirety so as to hereafter read as follows:

Section 1. Definitions. Except as otherwise specified in this Ordinance, all terms used in this Ordinance which are also defined in the Local Tax Enabling Act shall have the same meanings when used in this Ordinance, and the definitions contained in the Local Tax Enabling Act are incorporated herein by reference. However and notwithstanding the foregoing, the following words and phrases, when used in this Ordinance, shall have the meanings ascribed to them in this Section:

Board of Supervisors. The Board of Supervisors of the Township of Centre, Berks County, Pennsylvania.

<u>Collector</u>. The person or entity appointed as the tax officer pursuant to the Local Tax Enabling Act to collect the Tax.

Effective Date. January 1, 2012.

Local Tax Enabling Act. The Local Tax Enabling Act, as set forth in 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 may be amended in the future.

Ordinance. This Ordinance.

Tax Collection District. Any tax collection district to which the Taxing Authority or any part of the Taxing Authority is assigned under the Local Tax Enabling Act.

exists. To the extent this Ordinance is the same as any enactment in force immediately prior to adoption of this Ordinance, the provisions of this Ordinance are intended as a continuation of such prior enactment and not as a new enactment. If this Ordinance 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 Ordinance. If any part of this Ordinance 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 Ordinance. The provisions of this Ordinance 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 an offense under the authority of any enactment in force prior to adoption of this Ordinance. Subject to the foregoing provisions of this Ordinance, this Ordinance 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 2. This Ordinance shall become effective five (5) days from the date of enactment.

DULY ENACTED AND ORDAINED into law this 14th day of November, 2011 by the Board of Supervisors of the Township of Centre, Berks County, Pennsylvania.

BOARD OF SUPERVISORS OF THE TOWNSHIP OF CENTRE, BERKS COUNTY, PENNSYLVANIA

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Attest:

Secretary June

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