

ORDINANCE NO. 2013-4

**AN ORDINANCE ABOLISHING THE IMPOSITION OF THE PER CAPITA TAX BY THE COUNTY OF CUMBERLAND.**

**BE IT ENACTED AND ORDAINED** by the Board of Commissioners of Cumberland County, Pennsylvania, and it is hereby enacted and ordained by the authority of the same as follows:

**SECTION 1: SHORT TITLE**

This Ordinance shall be known and may be cited as the Per Capita Tax Repeal Ordinance.

**SECTION 2: LEGISLATIVE INTENT AND APPLICABILITY**

The background of this Ordinance and the legislative intention of the Board of Commissioners in enacting it are as follows:

- A. Cumberland County is a Pennsylvania 3<sup>rd</sup> class county, having been elevated from 4<sup>th</sup> class county status and so certified by the Governor of the Commonwealth.
- B. After a statutorily authorized transition period, Pennsylvania 3<sup>rd</sup> class counties are prohibited from imposing or collecting a per capita tax.
- C. The Board of Commissioners of Cumberland County, Pennsylvania, has determined to abolish the per capita within the time constraints of the transition period.

**SECTION 3: ABOLITION OF PER CAPITA TAX**

The per capita tax is abolished by the County of Cumberland commencing January 1, 2014, and shall not be imposed upon County residents thereafter.

**SECTION 4: COLLECTION OF PRIOR YEARS TAXES**

Nothing herein shall be construed to affect the lawful collection of county per capita taxes for calendar year 2013 and prior years, which taxes shall remain lawfully owing and collectible according to law.

**SECTION 5: SEVERABILITY**

If any sentence, clause, phrase or section of this Ordinance is for any reason found to be unconstitutional, illegal or invalid, such unconstitutionality, illegality or invalidity shall not affect or impair any of the remaining provisions, sentences, clauses, phrases, sections or parts of this Ordinance.

It is hereby declared as the intention of the Board of Commissioners of Cumberland County that this Ordinance would have been adopted had such unconstitutional, illegal or invalid sentence, clause, phrase, section or part thereof not been included therein.

**SECTION 6: REPEALER**

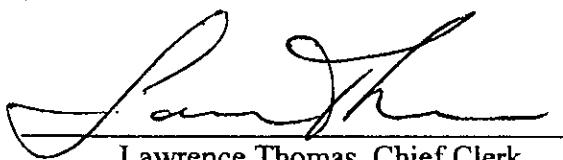
Any other Ordinance or parts thereof inconsistent with this Ordinance be and are hereby expressly repealed.

**SECTION 7: EFFECTIVE DATE**

This Ordinance shall become effective as provided by law.

ENACTED AND ORDAINED this 30<sup>th</sup> day of September, 2013.

ATTEST:



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Lawrence Thomas, Chief Clerk

COUNTY OF CUMBERLAND

By: 

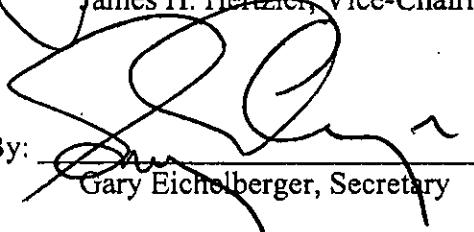
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Barbara B. Cross, Chairman

By: 

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James H. Hertzler, Vice-Chairman

By: 

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Gary Eichelberger, Secretary