

AN ORDINANCE AMENDING THE CODE OF ORDINANCES OF THE BOROUGH OF HUMMELSTOWN, CHAPTER 24, "TAXATION, SPECIAL", AMENDING PART 4, "REAL ESTATE AND OCCUPATION TAX", FIXING THE TAX RATES FOR THE YEAR 2022 BE IT ORDAINED AND ENACTED AND IT IS HEREBY ORDAINED AND ENACTED under the authority of the Borough Code, Act of February 1, 1965, Act 581, P.L. 1656 and the Authority of the Local Tax Enabling Act, Act of December 31, 1965, Act 511, P.L. 1257, by the Borough Council of the Borough of Hummelstown, Dauphin County, Commonwealth of Pennsylvania.

Section 1. The Code of Ordinances of the Borough of Hummelstown, Chapter 24, "Taxation, Special", Part 4, "Real Estate and Occupation Tax", §401. "Real Estate Tax Levy", is hereby amended to read as follows:

§401. Real Estate Tax Levy. That a tax be and the same is hereby levied on all real property and occupations within the said Borough that are subject to taxation for Borough purposes for the fiscal year 2022 as follows:

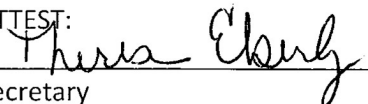
1. The tax rate for general Borough purposes, the sum of 2.85 mills on each dollar of assessed valuation, as set by the County of Dauphin, on real property situate within the boundaries of the aforesaid Borough;
2. The tax rate for general Borough purposes, is \$7.50 or the sum of 30 mills on each dollar of assessed, as set by the County of Dauphin, on occupations of persons residing within the boundaries of the aforesaid Borough.

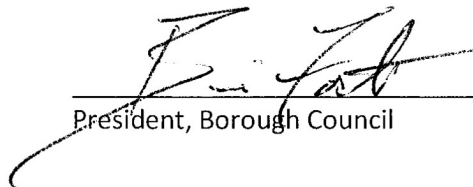
Section 2. The Code of Ordinances of the Borough of Hummelstown, Chapter 24, "Taxation, Special" Part 4 "Real Estate and Occupation Tax", §402. "Occupation Tax Levy", is hereby amended to read as follows:

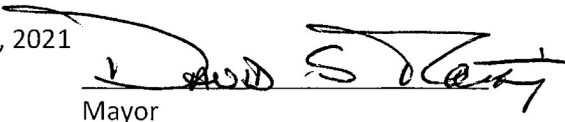
1. An occupation tax of \$200 or eight hundred (800) mills upon the occupation of each and every natural person, eighteen (18) years or older, who resides or lives within the Borough of Hummelstown, Dauphin County, Pennsylvania. The word "occupation" for the purposes of this Part 5, shall, mean such occupations as have been valued and assessed against persons, in dollar amount, for tax purposes, by the County of Dauphin, Pennsylvania.
2. Any person whose total income from all sources is less than six thousand dollars (\$6,000.00) per annum shall be exempt from the payment of the occupation tax established by this Section 402. The phrase "income from all sources" shall include compensation received for services rendered; net profits from the operation of a business, profession or farm; interest; dividends; rents royalties, patents and copyrights; income from estates and trusts; and gambling and lottery winnings, other than prizes of the Pennsylvania State Lottery won or after July 21, 1985. The term "compensation" as used herein shall mean all types of payments for service rendered or to be rendered in the future, whether received in cash or in the form of wages, fees, tips, gratuities, commissions, bonuses, incentive payments, vacation or holiday pay, termination or severance pay, sick pay (unless excluded), stock options, educational stipends, meals and lodging not provided for the convenience of the employer, reimbursement in excess of allowable business expenses and any other income received for services rendered.

Section 3. Any ordinance or part of ordinance, conflicting with this ordinance be and the same is hereby repealed insofar as the same affects this ordinance.

ENACTED AND ORDAINED this 16th Day of December, 2021.

ATTEST:  
  
Secretary

  
President, Borough Council

(Seal)  
APPROVED this 16th Day of December, 2021  
  
Mayor