**CHAPTER 24**

**TAXATION, SPECIAL**

**Part 3**

**Local Service Tax**

 **§301. Revocation.** The White Deer Township Occupational Privilege Tax is hereby revoked.

 **§302. Authority of Enactment.** This Part is enacted under authority of the Local Tax Enabling Act 1965, December 31, P.L. 1257 (53 P.S. §6901, et seq.) as amended from time to time.

 **§303. Imposition of Tax.** A tax for general revenue purposes, in an amount to be determined by the Board of Supervisors by resolution, is hereby imposed upon any person who shall receive earned income or net profits from working within White Deer Township, Union County, Pennsylvania (Township). The said tax shall be known as the Local Service Tax. (Ordinance No. 75, adopted January 23, 2024)

 **§304. Exemptions.**

(1) Any person whose total earned income and net profits from all sources is less than $12,000.00 per calendar year shall be exempt from paying the said Local Service Tax.

(2) Any person now or hereafter exempted from the payment of the Local Service Tax by any ordinance, law, statute, rule or regulation shall be exempt from the payment of this tax.

(3) Any person seeking an exemption from the Local Service Tax shall file an exemption certificate as provided for in the Local Tax Enabling Act, the same to be processed as therein provided.

(4) Should a determination be made that a person is not eligible for said exemption the said tax shall be collected in accordance with the provision of the Local Tax Enabling Act.

 **§305. Collection of Tax.** The Local Service Tax shall be collected in accordance with the provisions of the Local Tax Enabling Act by such person, persons or firms as the Township shall, by resolution, designate from time to time.

 **§306. Refunds.** The Township shall, by resolution, adopt regulations for processing refund claims for overpaid Local Service Tax. Said regulations shall be consistent with applicable ordinances, laws, statutes, rules and regulations.

 **§307. Use of Tax.** The taxes generated pursuant to the provisions of this Part may only be used in accordance with the provisions of the Local Tax Enabling Act. (Ordinance No. 20, adopted December 18, 2007)