

## LEGAL NOTICE

YOU ARE HEREBY NOTIFIED that the Borough Council of Abbottstown Borough, Adams County, Pennsylvania intends consider Ordinance No. 2021-02 for adoption at the regular meeting of the Borough Council of Abbottstown Borough scheduled for May 20, 2021, at 6:00 p.m. at the Abbottstown Borough Municipal Building, 241 High Street, Abbottstown, Pennsylvania 17301. Ordinance No. 2021-02 imposes a local tax on the earned income and net profits residents and non-residents receiving earned income or net profits within Abbottstown Borough. The tax imposed on residents is not a new tax, but rather a continuation of the earned income and net profits tax previously imposed by Ordinance No. 1969-A. The proposed tax on the non-residents is a new tax. This Notice is given pursuant to the Local Tax Enabling Act. The nature of this tax, as aforesaid, will be substantially the same as the current tax imposed by Abbottstown Ordinance No. 1969-A. This tax may be used solely for general revenue purposes. The estimated annual revenue from the said tax is \$130,000.00.

The proposed Ordinance is summarized as follows: Ordinance No. 2021-02 provides for imposition of a local tax on earned income and net profits of residents and non-residents receiving earned income or net profits within Abbottstown Borough. The Ordinance provides for its Statutory Authority, Short Title, Definitions, Imposition of Tax, Exemption, Declaration and Payment of Tax, Collection at Source, Powers and Duties of Earned Income and Net Profits Tax Officer, Compensation of Officer, Suit for Collection of Tax. Interest and Penalties, Violations and Penalties, Applicability, Repealer, Severability, Savings, Codification, and Effective Date.

The full text of the proposed Ordinance may be examined without charge or obtained for a charge not greater than the cost thereof at the Abbottstown Borough Municipal Building, 241 High Street, Abbottstown, Pennsylvania 17301.

Abbottstown Borough, Adams County, Pennsylvania