

BILL NO. 92 2014

**A N O R D I N A N C E**

**AN ORDINANCE PROVIDING FOR A TAX OF UP TO A MAXIMUM OF ONE AND THREE TENTHS PERCENT (1.3%) ON ALL EARNED INCOME AND NET PROFITS GENERATED IN THE CITY OF READING BY NON-RESIDENTS OF THE CITY OF READING FOR 2015.**

**THE COUNCIL OF THE CITY OF READING HEREBY ORDAINS AS FOLLOWS:**

**SECTION 1.** The City of Reading hereby imposes a tax of three tenths of one percent (0.3%) on all earned income and net profits generated by non-residents of the City of Reading within the City of Reading who are subject to payment of earned income and net profits tax to the taxpayer's resident (domicile) taxing authority in the amount of one percent (1.0%).

**SECTION 2.** The City of Reading hereby imposes a tax of one and three tenths percent (1.3%) on all earned income and net profits generated by non-residents of the City of Reading within the City of Reading who are not subject to payment of earned income and profits tax to the taxpayer's resident (domicile) taxing authority.

**SECTION 3.** The City of Reading hereby imposes a tax of a certain percentage which when added to the percentage imposed by the taxpayer's resident (domicile) taxing authority equals one and three tenths percent (1.3%) on all earned income and net profits generated by non-residents of the City of Reading within the City of Reading.

**SECTION 4.** This tax on non-residents is hereby imposed on; (a) all salaries, wages, commissions and other compensation earned on or after January 1, 2015, during the calendar year 2015, by non-residents of the City for work done or services performed or rendered in the City of Reading; (b) the net profits earned on or after January 1, 2015, during the calendar year 2015, of businesses, professions or other activities conducted in the City of Reading by non-residents.

**SECTION 5.** This tax levied above shall not be shared by the School District, of Reading or otherwise, and non-residents shall continue to be given credit for the amount of earned income tax paid to their home municipal taxing authorities.

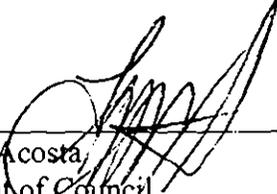
**SECTION 6.** The revenues resulting from the above tax may be used for general and capital revenue purposes.

**SECTION 7.** This tax shall first be levied, collected and paid beginning on January 1, 2015, and during the calendar year of 2015 under all circumstances whether or not a fiscal year is used by the taxpayer.

**SECTION 8.** Should any section of this Ordinance be declared invalid for any reason, said declaration shall not have any affect on the remainder of this Ordinance.

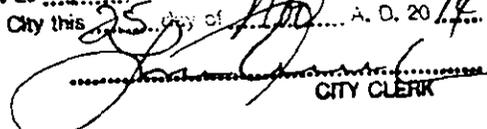
**SECTION 9.** This Ordinance shall become effective January 1, 2015 and shall continue in effect until it may be repealed or modified by ordinance enacted by the City of Reading Council in accordance with the applicable Home Rule Charter provisions.

Enacted on Nov 24 2014

  
\_\_\_\_\_  
Francis Acosta,  
President of Council

Attest:

  
\_\_\_\_\_  
Linda A. Kelleher  
City Clerk

I, LINDA A. KELLEHER, City Clerk of the City of Reading, Pa., do hereby certify, that the foregoing is a true and correct copy of the original Ordinance passed by the Council of the City of Reading, on the 24 day of Nov A. D. 2014. Witness my hand and seal of the said City this 25 day of Nov A. D. 2014.  
  
\_\_\_\_\_  
CITY CLERK

Submitted to Mayor: \_\_\_\_\_

Date: 11/25/14

Received by the Mayor's Office: \_\_\_\_\_

Date: 11/25/14

Approved by Mayor: \_\_\_\_\_

Date: 11/25/14

Vetoed by Mayor: \_\_\_\_\_

Date: \_\_\_\_\_