TOWNSHIP OF MIDDLESEX
CUMBERLAND COUNTY, PENNSYLVANIA
ORDINANCE NO. 6 OF 1981
(6-81)

AN ORDINANCE AMENDING ORDINANCE NO. 5-66 (AS AMENDED) TO PROVIDE A CREDIT TO OUT-OF-STATE RESIDENTS AGAINST THE LOCAL EARNED INCOME TAX IMPOSED BY THE ABOVE REFERENCED ORDINANCE

BE IT ENACTED AND ORDAINED and it is hereby enacted and ordained by the Board of Township of Supervisors in and for the Township of Middlesex, Cumberland County, Pennsylvania, as follows:

SECTION 1: Ordinance No. 5-66 (as previously amended) or originally enacted and ordained on June 1, 1966, be and the same is hereby amended and modified by adding thereto the following sections and provisions:

SECTION 14. Credit to Out-of-State Residents.

Payment of any tax on income to any state other than Pennsylvania or to any political subdivision located outside the boundaries of Pennsylvania by residents of said other state or said political subdivision shall, to the extent that such income includes salaries, wages, commissions, or other compensation or net profits of businesses, professions or other activities but in the manner and in such proportions as hereinafter set forth, be credited to and allowed as a deduction from the liability of such person for any other tax or salaries, wages, commissions, other compensation or net profits of businesses, professions, or other activities imposed by Ordinance No. 5-66 (as amended).

SECTION 15. Manner and Proportion of Credit to Out-of-State Residents.

The out-of-state resident entitled to the credit or deduction provided in Section 14 hereof, shall have the local earned income tax that is imposed by the aforesaid ordinance deducted from said person's earned income by said person's employer and said out-of-state resident who receives net profits from businesses, professions or other activities shall file a quarterly return together with an appropriate tax payment for said quarter. When the said out-of-state resident files his or her final return together with evidence of having paid a similar tax to the jurisdiction of his residence, a credit or deduction will be allowed in proportion to the concurrent period from which the taxes are imposed by or for the political subdivision of the other state but not in excess of the amount previously paid for the concurrent period.

SECTION 2: Ordinance No. 5-66 (as previously amended) as amended by Section 1 of this Ordinance is hereby ratified and confirmed.

SECTION 3: This Ordinance shall become effective immediately in accordance with law.

ENACTED AND ORDAINED this 5th day of August, One Thousand Nine Hundred Eighty-one (1981).

TOWNSHIP OF MIDDLESEX

By Albert M. Shorer
Chairman, Board of Township Supervis

By David A. Weitzel
Member, Board of Township Supervisor

By Robert N. Eppley
Member, Board of Township Supervisor

ATTEST:

R. E. Preston
Township Secretary