

COOKE TOWNSHIP SUPERVISORS

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RESOLUTION 2011-09

A RESOLUTION REGARDING DELINQUENT LOCAL EARNED INCOME TAX COLLECTION FOR 2011 AND PRIOR YEARS FOR COOKE TOWNSHIP, CUMBERLAND COUNTY, PA.

Background. Act 32 § 507, 53 P.S. § 6924.507, requires the Cumberland County Tax Collection Committee ("TCC") to appoint and implement a master contract with a tax collector to collect local earned income tax throughout the Cumberland County Tax Collection District ("TCD"). The TCC has appointed the West Shore Tax Bureau to serve as the "Act 32 Tax Collector" throughout the TCD. The Act 32 Tax Collector will collect local earned income tax throughout the TCD beginning with the 2012 tax year.

Act 32 § 515(b)(4), 53 P.S. § 6924.515(b)(4), requires the Act 32 Tax Collector to be responsible for all delinquent local earned income taxes and reports from 2011 and prior years unless a school district or municipality makes other arrangements for the collection of these delinquent taxes and reports on or before June 30, 2012. Act 32 § 515(b)(4) further provides that any school district or municipality that makes such arrangements must notice the Act 32 Tax Collector.

The TCC and the Act 32 Tax Collector agree it will be most efficient for the tax collectors that were appointed to collect 2011 local earned income tax to collect delinquent local earned income tax from 2011 and prior years. The purpose of this Resolution is for **COOKE TOWNSHIP, CUMBERLAND COUNTY** ("Taxing Authority") to formalize its decision to make arrangements with the tax collector appointed to collect 2011 local earned income tax for the Taxing Authority (the "Article XIII Tax Collector") to collect the Taxing Authority's delinquent local earned income tax from 2011 and prior years.

RESOLVED, by the governing body as follows:

1. The Taxing Authority has made or shall make arrangements with the Article XIII Tax Collector for the collection of the Taxing Authority's delinquent local earned income tax from 2011 and prior years, and neither the TCC nor the Act 32 Tax Collector shall have any responsibility for such taxes.

2. The Taxing Authority officers are directed to provide a copy of this Resolution on or before June 30, 2012 to the Act 32 Tax Collector at the address listed for the Act 32 Tax Collector in the Background Section of this Resolution.

3. The Taxing Authority officers are authorized and directed to take all other actions necessary or appropriate to carry out the purposes of this Resolution.

Certificate of adoption. The undersigned certifies that the Resolution 2011-09 was adopted and approved at a public meeting on this date, December 6, 2011.

ATTEST

BOARD OF SUPERVISORS
COOKE TOWNSHIP

Secretary

Chairman

Vice-Chairman

Supervisor