WEST BRADFORD TOWNSHIP CHESTER COUNTY, PENNSYLVANIA RESOLUTION NO. 23-22

A RESOLUTION OF THE BOARD OF SUPERVISORS OF WEST BRADFORD TOWNSHIP REQUESTING AN AMENDMENT TO THE STERLING ACT TO REQUIRE THAT UP TO ONE PERCENT OF PHILADELPHIA WAGE TAX PAID BY NON-RESIDENTS OF PHILADELPHIA BE REMITTED TO THE MUNICIPALITY IN WHICH THE TAXPAYER RESIDES

WHEREAS, West Bradford Township has enacted an earned income tax ("EIT") in accordance with the Pennsylvania Local Tax Enabling Act; and

WHEREAS, West Bradford Township relies on the revenue generated by the EIT to provide essential services to its residents and taxpayers; and

WHEREAS, the City of Philadelphia, pursuant to the Sterling Act of 1932, enacted an income tax, also known as a wage tax, on both residents and non-residents of Philadelphia employed in Philadelphia; and

WHEREAS, the Sterling Act, unlike the Local Tax Enabling Act, does not require Philadelphia to remit any portion of the wage tax to the municipality in which the taxpayer resides; and

WHEREAS, as a result of this inequity in the Sterling Act, West Bradford Township is deprived of annual revenue in EIT;

NOW, THEREFORE, the Board of Supervisors of West Bradford Township hereby RESOLVES to formally request the Governor of the Commonwealth of Pennsylvania and the Senators and Representatives of the General Assembly of Pennsylvania to amend the Sterling Act to require that the amount of the Philadelphia Wage Taxes paid by non-residents of Philadelphia, up to the established percentage in taxpayer's home municipality, be remitted to the municipality in which the taxpayer resides.

RESOLVED this 8 day of August 2023.

ATTEST:

Justin V. Yaich Manager/Secretary

BOARD OF SUPERVISORS

By: I avriate Abala Chair

Jack M. Hines, Vice Chair

Kevin Houghton, Member