

ORDINANCE NO. 05 OF 2008

Whereas the Township of Pittston Board of Supervisors desire to re-enact the realty transfer tax so as to comply with the requirements of Act 40 of 2005 (concerning transfers which are taxable, authorizing the Pennsylvania Department of Revenue to collect and enforce the tax when necessary, and authorizing the Pittston Township Treasurer to share information with the Department of Revenue).

Be it resolved as follows:

1. The Township of Pittston adopts the provisions of Article XI-D of the Tax Reform Act of 1971, 72 P.S. §8101-D, et seq.

In this regard, the Township's realty transfer tax levied under this provision shall remain at the rate of [.5 percent(1/2 of 1 percent)] of the value, and the tax shall be imposed upon each transfer of real property or any interest in real property within the limits of Pittston Township, regardless of where the instruments making the transfers are made, executed, or delivered, or where the actual settlements on the transfers take place, to the same extent that such transactions are subject to the tax imposed by the Commonwealth of Pennsylvania pursuant to Article XI-C of the Tax Reform Act of the 1971, 72 P.S. §8101-C, et seq. and any and all provisions which are inconsistent therewith shall not be applicable to such transfers.

2. The Township of Pittston adopts the provisions of Article XI-D of the Tax Reform Act of 1971, 72 P.S. §8101-D, et seq.

In this regard, the Township's realty transfer tax levied under this provision shall be administered, collected, and enforced under the Act of December 31, 1965 (P.L. 1257, No. 511), as amended, ("The Local Tax Enabling Act"); provided, however, that if the correct amount of the tax is not paid by the last date prescribed for timely payment as provided in Section 1102-C of the Tax Reform Code of 1971, 72 P.S. § 8102-C, the Department of Revenue is authorized and directed on behalf of Pittston Township, to determine the tax, interest, and penalty as provided in Section 1109-D of the Tax Reform Code of 1971, 72 P.S. § 8109-D, and is also authorized and directed to collect and enforce the tax, interest, and penalty in the same manner as tax, interest, and penalty imposed by the Commonwealth of Pennsylvania pursuant to Article XI-C of the Tax Reform Act of 1971, 72 P.S. §8101-D, et seq. In addition, the Treasurer of Pittston Township or the authorized representative of the Treasurer may divulge to the Pennsylvania Department of Revenue any information concerning the administration or collection of the realty transfer tax imposed hereunder.

3. Any Pittston Township Ordinance or Resolution, or part thereof, which conflicts with any provision of this Ordinance is hereby repealed to the extent of such conflict.

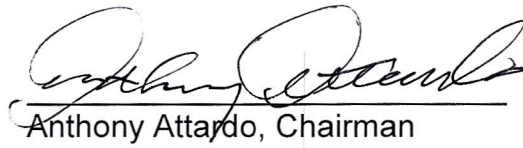
4. Effective date

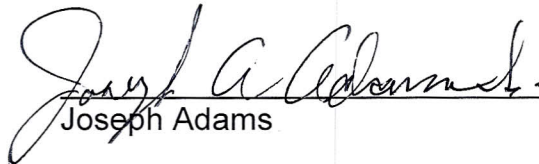
The provisions of this Ordinance shall become effective thirty (30) days after the date this Ordinance is enacted.

RESOLVED and ENACTED this 9<sup>TH</sup> day of July, 2008.

ATTEST:

  
John Bonita, Secretary

  
Anthony Attardo, Chairman

  
Joseph Adams

  
Ron Marcellini