PUBLIC NOTICE
JACKSON TOWNSHIP
ORDINANCE NO. 6-2026

You are hereby notified that the Jackson Township Board of Supervisors, at a public meeting to be held on October 5, 2026 at 7:30 PM in the Jackson Township Municipal Building located at 60 North Ramona Road, Myerstown, Pennsylvania, shall consider for adoption and enactment Ordinance No. 06 -2026, an ordinance levying a Local Services Tax upon persons employed within Jackson Township.

The proposed ordinance would impose a Local Services Tax at the rate of Fifty-Two Dollars ($52.00) per calendar year, upon persons engaging in an occupation within Jackson Township, subject to exemptions and limitations provided by law. The tax would become effective January 1, 2027, provided all legally required notices, filings, registrations, and related actions are completed. Revenue generated by the Local Services Tax may be used for purposes authorized by the Local Tax Enabling Act, including municipal services, emergency services, road construction or maintenance, and other lawful general revenue purposes of the Township.

A complete copy of this ordinance may be obtained or reviewed for a cost not greater than the cost of copying the Ordinance at the following locations:

Jackson Township Municipal Building
60 North Ramona Road
Myerstown, Pennsylvania 17042

Lebanon County Law Library
400 South 8th Street
Lebanon, PA 17042

TOWNSHIP OF JACKSON
LEBANON COUNTY, PENNSYLVANIA
ORDINANCE NO. 06 - 2026

AN ORDINANCE OF JACKSON TOWNSHIP, LEBANON COUNTY, PENNSYLVANIA, A TOWNSHIP OF THE SECOND CLASS, LEVYING A LOCAL SERVICES TAX UPON PERSONS EMPLOYED WITHIN JACKSON TOWNSHIP.

WHEREAS, Jackson Township is a township of the second class located in Lebanon County, Pennsylvania; and

WHEREAS, the Local Tax Enabling Act, Act 511 of 1965, as amended, authorizes townships of the second class to levy certain taxes for general revenue purposes, including a Local Services Tax on persons employed within the jurisdiction, subject to statutory limitations and requirements; and

WHEREAS, the Board of Supervisors of Jackson Township has determined that the health, safety, and welfare of the residents, employees, employers, property owners, and visitors of the Township will be served by levying and collecting a Local Services Tax to support municipal services as authorized by law.

NOW THEREFORE, BE IT ORDAINED AND ENACTED by the Board of Supervisors of Jackson Township, Lebanon County, Pennsylvania, and it is hereby ordained and enacted as follows:

Section 1. Short Title

This Ordinance shall be known and may be cited as the "Jackson Township Local Services Tax Ordinance."

Section 2. Authority

This Ordinance is enacted under the authority of the Local Tax Enabling Act, Act 511 of 1965, as amended, including 53 P.S. § 6924.101 et seq. and 53 P.S. § 6924.301.1, and the Second-Class Township Code, as amended.

Section 3. Definitions

For purposes of this Ordinance, the following words and phrases shall have the meanings set forth below unless the context clearly indicates otherwise. Terms not defined herein shall have the meanings assigned to them by the Local Tax Enabling Act, as amended.

Collector means the tax collector, tax bureau, private agency, public agency, or other person or entity appointed or designated by the Township to collect and administer the Local Services Tax.

Employer means any individual, partnership, association, corporation, governmental body, or other entity employing one or more persons at a place of employment within Jackson Township.

Local Services Tax or **LST** means the tax imposed by this Ordinance upon the privilege of engaging in an occupation within Jackson Township.

Taxpayer means any person who is employed or otherwise engages in an occupation at a place of employment within Jackson Township and who is subject to the Local Services Tax under applicable law.

Section 4. Imposition of Tax

A. A Local Services Tax is hereby levied upon the privilege of engaging in an occupation within Jackson Township at the rate of Fifty-Two Dollars ($52.00) per calendar year, or such lesser amount as may be required by law after application of any school district levy or other statutory limitation.

B. The tax shall be assessed and collected on each person employed within Jackson Township, regardless of the place of residence of the taxpayer, subject to exemptions and limitations provided by law and this Ordinance.

C. The Township may make adjustments to the amount levied to the Fire Protection Service Tax for the upcoming calendar year by Resolution. Any adjustment shall be done no later than December 20 each year.

Section 5. Effective Date of Tax Levy

The tax imposed by this Ordinance shall become effective on January 1, 2027, provided that all notices, filings, registrations, and other actions required by law, including notice to the Pennsylvania Department of Community and Economic Development for inclusion in the Official Tax Register, are completed as required.

Section 6. Exemptions

A. Any person whose total earned income and net profits from all sources within Jackson Township are less than Twelve Thousand Dollars ($12,000.00) for the calendar year shall be exempt from the Local Services Tax, as required by law for an LST levied at a rate exceeding Ten Dollars ($10.00) per year.

B. The Township shall also exempt from the Local Services Tax any person who is exempt under the Local Tax Enabling Act, including persons who have served in any war or armed conflict and are honorably discharged or released under honorable circumstances and who are blind, paraplegic, double or quadruple amputees, or have a service-connected ~~disability declared by the United States Veterans' Administration or~~ its successor to be a total one hundred percent permanent disability, and any person who serves as a member of a reserve component of the armed forces and is called to active duty at any time during the taxable year.

C. A taxpayer seeking exemption shall annually file an exemption certificate with the Township or Collector and provide a copy to the taxpayer's employer in the form and manner required by law. Upon receipt of a completed exemption certificate, an employer shall stop withholding the Local Services Tax unless the employer is otherwise required to resume withholding under applicable law.

Section 7. Employer Withholding and Remittance

A. Each employer with a place of employment within Jackson Township shall deduct the Local Services Tax from each taxpayer's compensation on a payroll-period basis as required by law. If the combined annual rate of the municipal and school district Local

Services Tax exceeds Ten Dollars ($10.00), the tax shall be assessed and collected by pro rata payroll-period withholding.

B. The pro rata share shall be calculated by dividing the combined annual Local Services Tax rate by the number of payroll periods established by the employer for the calendar year, rounded down to the nearest one-hundredth of a dollar, consistent with applicable law.

C. Employers shall remit withheld taxes to the Collector at the times and in the manner prescribed by the Collector and applicable law. Employers shall maintain payroll records and exemption certificates sufficient to verify compliance with this Ordinance and shall make such records available to the Collector upon lawful request.

Section 8. Multiple Employment Locations

If a taxpayer is employed by more than one employer or works in more than one political subdivision during the same payroll period, withholding priority, credits, refunds, and limitations shall be administered in accordance with the Local Tax Enabling Act and applicable regulations and guidance. No taxpayer shall be required to pay more than the maximum Local Services Tax permitted by law for a calendar year.

Section 9. Administration and Collection

A. The Board of Supervisors may appoint or designate a Collector to administer and collect the Local Services Tax, receive and process exemption certificates, issue refunds, conduct audits, adopt forms and procedures, and take all actions necessary to implement and enforce this Ordinance, consistent with applicable law.

B. The Collector is authorized to promulgate administrative rules, forms, due dates, and procedures not inconsistent with this Ordinance or applicable law.

Section 10. Refunds

A taxpayer who has paid Local Services Tax in excess of the amount permitted by law, or who is entitled to an exemption or credit under applicable law, may apply for a refund in the form and manner prescribed by the Collector. Refund requests shall be processed in accordance with the Local Taxpayers Bill of Rights, the Local Tax Enabling Act, and any applicable administrative procedures.

Section 11. Interest, Penalties, Costs, and Enforcement

A. Any employer or taxpayer who fails, neglects, or refuses to comply with this Ordinance, including failure to withhold, remit, file required returns, maintain records, or provide required information, shall be subject to interest, penalties, costs of collection, and enforcement remedies authorized by the Local Tax Enabling Act and other applicable law.
B. The Township and Collector may pursue all lawful remedies for collection of delinquent taxes, interest, penalties, and costs, including civil proceedings, audits, and other authorized collection measures.

Section 12. Use of Revenue

Revenue generated by the Local Services Tax shall be used for purposes authorized by the Local Tax Enabling Act, including municipal services, emergency services, road construction or maintenance, and other lawful general revenue purposes of the Township.

Section 13. Severability

If any sentence, clause, section, or part of this Ordinance is for any reason found to be unconstitutional, illegal, or invalid, such finding shall not affect or impair the validity of the remaining provisions of this Ordinance. It is hereby declared to be the intent of the Board of Supervisors that this Ordinance would have been adopted had such invalid provision not been included.

Section 14. Repealer

All ordinances, resolutions, or parts of ordinances or resolutions inconsistent with this Ordinance are hereby repealed to the extent of such inconsistency.

Section 15. Effective Date

This Ordinance shall become effective immediately upon adoption, unless a later effective date is required by law or stated herein. The Local Services Tax imposed by this Ordinance shall apply beginning January 1, 2027, subject to statutory notice and registration requirements.

ENACTED, ORDAINED AND APPROVED THIS _____ DAY OF _____________, 2026.

ATTEST:

JACKSON TOWNSHIP BOARD
OF SUPERVISORS

By:___________________________
Thomas Morrissey, Secretary

By:___________________________
Thomas Houtz, Chairman

By:___________________________
Michael Dunkle, Vice Chairman