

CITY OF DUQUESNE

ORDINANCE NUMBER: _____

COUNTY OF ALLEGHENY

PRESENTED BY: City of Duquesne

COMMONWEALTH OF
PENNSYLVANIA

FIRST READING: December 21, 2021

SECOND AND THIRD
READING: January 3, 2022

**AN ORDINANCE OF THE CITY OF DUQUESNE, COUNTY OF ALLEGHENY,
COMMONWEALTH OF PENNSYLVANIA, SETTING THE EARNED INCOME TAX
RATE FOR THE YEAR 2022.**

WHEREAS, the tax rate set on earned income was previously set at the maximum rate provided by applicable law; and

WHEREAS, the City of Duquesne is a municipality that has previously and is currently experiencing financial difficulties; and

WHEREAS, the City of Duquesne has determined that it is necessary to maintain the earned income tax level at a rate in excess of the maximum rate provided by law; and

WHEREAS, the City of Duquesne has in past years received approval from the Court of Common Pleas of Allegheny County to raise the earned income tax rate to a level above the maximum rate provided by law.

NOW, THEREFORE, BE IT ORDAINED AND ENACTED by the Council of the City of Duquesne as follows:

Section 1. The earned income tax rates previously set for 2022 are hereby continued as set forth herein.

Section 2. The rate of 1.4% on the earned income of residents shall be established for 2022. The total tax rate on the earned income of residents shall be 1.9% with the City of Duquesne School District receiving 0.5%.

Section 3. There shall also be assessed a total tax rate of 1.4% on earned income of nonresidents with a 1% credit for payment made to the non-resident's place of residence for the year 2022. The City of Duquesne shall receive 0.4% of the total tax collected.

Section 4. All ordinances or parts or ordinances which are inconsistent herewith are hereby repealed.

Section 5. Any sentence, clause, section or part of this ordinance is for any reason found to be unconstitutional, illegal or invalid, such unconstitutionality, illegality or invalidity shall not affect or impair any of the remaining provisions, sentences, clauses, sections or parts of this ordinance. It is hereby declared as the intent of the Council members that this ordinance would have been adopted had such unconstitutional, illegal or invalid sentence, clause, section or part thereof had not been included herein.

Section 6. This Ordinance shall be effective as of the first day of January, 2022, in conjunction with Section 1 above.

ORDAINED AND ENACTED by the Council of the City of Duquesne, County of Allegheny and Commonwealth of Pennsylvania, in a regular meeting of Council and public session, this _____ day or _____, 2022.

ATTEST:

CITY OF DUQUESNE:

Kelly J. Robertson, City Manager

R Scott Adams, Mayor