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Natalie Fatica
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**RE: Emergency Municipal Services Tax**

Dear Natalie:

In accordance with your recent email, I have reviewed Act 2004-222, which amended the Local Tax Enabling Act permitting political subdivisions to adopt an Emergency and Municipal Services Tax in place of the Occupational Privilege Tax. The tax permits the political subdivisions to adopt a tax not less than $10 nor more than $52 on each person for each calendar year. The Act specifically provides the following in regard to how the tax is to be paid and collected:

> The situs of such tax shall be the place of employment, but, in the event a person is engaged in more than one occupation, or an occupation which requires working in more than one political subdivision during the calendar year, the priority of claim to collect such emergency and municipal services tax, shall be in the following order: first, the political subdivision, which a person maintains his principal office or is principally employed; second, the political subdivision in which the person resides and works, if such a tax is levied by that political subdivision; third, the political subdivision in which a person is employed and which imposes the tax nearest in miles to the person's home. The place of employment shall be determined as of the day the taxpayer first became subject to the tax during the calendar year.
>
> It is the intent of this provision that no person shall pay more than $52 in any calendar year as an emergency and municipal services tax irrespective of the number of political subdivisions within which such person may be employed within any given calendar year.

In case of dispute, a tax receipt of the taxing authority for that calendar year declaring that the taxpayer has made prior payment, which constitutes prima facie certification of payment to all other political subdivisions.

In light of the above, it is clear that the most any taxpayer could pay is $52 in any one calendar year. However, a taxpayer working in two municipalities, such as Summit Township and the City of Erie, would be required to pay $10 to Summit Township and $30 to the City of Erie. The above-referenced claim priority would take effect if the Emergency and Municipal Services Tax adopted by political subdivisions where a taxpayer is employed exceed $52 in total.

If you have any questions concerning this matter, please contact me at any time.

Very truly yours,

KNOX McLAUGHLIN GORNALL &
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Timothy M. Sennett

TMS:cw
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