

**RESOLUTION NO. 2019-28**

**A RESOLUTION OF THE LOWER PROVIDENCE TOWNSHIP BOARD OF SUPERVISORS 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**, Lower Providence Township has enacted an earned income tax ("EIT") in accordance with the Pennsylvania Local Tax Enabling Act; and

**WHEREAS**, Lower Providence 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, Lower Providence Township is deprived of annual revenue in EIT;

**NOW, THEREFORE**, the Board of Supervisors of Lower Providence 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 an amount up to One Percent of the non-resident Philadelphia Wage Taxes paid by non-residents of Philadelphia be remitted to the municipality in which the taxpayer resides.

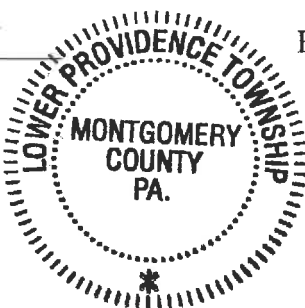
**SO RESOLVED** this 3<sup>rd</sup> day of October, 2019.

**ATTEST:**

**LOWER PROVIDENCE TOWNSHIP  
BOARD OF SUPERVISORS**



Manager/Secretary



By: 

Chairman