

**WARREN COUNTY SCHOOL DISTRICT  
WARREN COUNTY, PENNSYLVANIA**

**RESOLUTION NO. \_\_\_\_\_**

**BE IT RESOLVED** by the Board of School Directors of the Warren County School District, Warren County, Pennsylvania, as follows:

**SECTION 1. -- SHORT TITLE AND EFFECTIVE DATE**

This Resolution shall be known as the Earned Income Tax Resolution. The provisions hereof shall become effective five (5) days after the date of its adoption.

**SECTION 2 -- DEFINITIONS**

The following words and phrases, when used in this Resolution shall have the meanings ascribed to them in this section, except where the context clearly indicates or requires a different meaning.

**“Association”** – A partnership, limited partnership, or any other unincorporated group of two or more persons.

**“Article XIII tax officer.”** The tax officer authorized by the District to collect income taxes levied prior to January 1, 2012.

**“Business.”** An enterprise, activity, profession or any other undertaking of an unincorporated nature conducted for profit or ordinarily conducted for profit, whether by a person, partnership, association or any other entity.

**“Business entity.”** A sole proprietorship, corporation, joint-stock association or company, partnership, limited partnership, limited liability company, association, business trust, syndicate or other commercial or professional activity organized under the laws of this Commonwealth or any other jurisdiction.

**“Certified public accountant” or “public accountant.”** A certified public accountant, public accountant or firm, as provided for in the act of May 26, 1947 (P.L. 318, No. 140), known as the CPA Law.

**“Claim.”** A written demand for payment made by a tax officer or tax collection district for income taxes collected by another tax officer or tax collection district.

**“Corporation.”** A corporation or joint-stock association organized under the laws of the United States, the Commonwealth of Pennsylvania or any other state, territory, foreign country or

dependency. The term shall include an entity which is classified as a corporation for Federal income tax purposes.

**“Current year.”** The calendar year for which the tax is levied.

**“Department.”** The Department of Community and Economic Development of the Commonwealth.

**“District”** The Warren County School District, Warren County, Pennsylvania.

**“Domicile.”** The place where a person lives and has a permanent home and to which the person has the intention of returning whenever absent. Actual residence is not necessarily domicile, for domicile is the fixed place of abode which, in the intention of the taxpayer, is permanent rather than transitory. Domicile is the voluntarily fixed place of habitation of a person, not for a mere special or limited purpose, but with the present intention of making a permanent home, until some event occurs to induce the person to adopt some other permanent home. In the case of a business or association, domicile is that place considered as the center of business affairs and the place where its functions are discharged.

**“Earned income.”** The compensation as required to be reported to or as determined by the Department of Revenue under Section 303 of the act of March 4, 1971 (P.L. 6, No. 2), known as the Tax Reform Code of 1971, and rules and regulations promulgated under that section. Employee business expenses as reported to or determined by the Department of Revenue under Article III of the Tax Reform Code of 1971 shall constitute allowable deductions in determining earned income. The term does not include offsets for business losses. The amount of any housing allowance provided to a member of the clergy shall not be taxable as earned income

**“Earned income and net profits tax.”** The tax levied by the District on earned income and net profits.

**“Effective local services tax rate.”** The actual local services tax rate levied by the District on taxpayers based on the total of all local services taxes imposed under this act and all other acts, adjusted under Section 311 of the LTEA.

**“Effective income tax rate.”** The actual tax rate levied by the District on a taxpayer based on the total of all income taxes imposed under this act and all other acts, adjusted under Section 311 of the LTEA.

**“Employer.”** A person, business entity or other entity, employing one or more persons for a salary, wage, commission or other compensation. The term includes the Commonwealth, a political subdivision and an instrumentality or public authority of either. For purposes of penalties under this Resolution, the term includes a corporate officer.

**“Income tax.”** Except as set forth in section 511(b) of the LTEA, an earned income and net profits tax, personal income tax or other tax that is assessed on the income of a taxpayer levied by the District under the authority of this act or any other act.

**“Joint tax collection committee.”** An entity formed by two or more tax collection committees for the purpose of income tax collection in more than one tax collection district.

**“LTEA.”** The Pennsylvania Local Tax Enabling Act, P.L. 1257, 1965, as amended.

**“Net profits.”** The net income from the operation of a business, other than a corporation, as required to be reported to or as determined by the Department of Revenue under section 303 of the act of March 4, 1971 (P.L. 6, No. 2), known as the Tax Reform Code of 1971, and rules and regulations promulgated under that section. The term does not include income under any of the following paragraphs:

(1) Income which:

- (i) is not paid for services provided; and
- (ii) is in the nature of earnings from an investment.

(2) Income which represents:

- (i) any gain on the sale of farm machinery;
- (ii) any gain on the sale of livestock held 12 months or more for draft, breeding or dairy purposes; or
- (iii) any gain on the sale of other capital assets of a farm.

**“Newly appointed tax officer.”** A tax officer appointed under section 507(a) of the LTEA, which is responsible for the collection of 2012 income taxes.

**“Official register.”** The part of the tax register that includes withholding tax rates as provided in section 511(a)(3) of the LTEA.

**“Person.”** A natural person.

**“Preceding year.”** The calendar year before the current year.

**“Private agency.”** A business entity or person appointed as a tax officer by a tax collection committee.

**“Public agency.”** Any and all public bodies, authorities, agencies, instrumentalities, political subdivisions, intermediate units, councils, boards, commissions or similar governmental entities.

**“Resident.”** A person or business domiciled in the District.

**“Resident tax.”** An income tax levied by the District on residents.

**“Resident tax officer.”** The tax officer administering and collecting income taxes for the tax collection district in which a taxpayer is domiciled.

**“Succeeding year.”** The calendar year following the current year.

**“Tax bureau.”** A public nonprofit entity established for the administration and collection of taxes.

**“Tax collection committee.”** The committee established to govern each tax collection district for the purpose of income tax collection. The term shall include a joint tax collection committee.

**“Tax collection district.”** A tax collection district established under section 504 of the LTEA, encompassing political subdivisions in Warren County, including the District.

**“Tax officer.”** A political subdivision, public employee, tax bureau, county, except a county of the first class, or private agency which administers and collects income taxes for one or more tax collection districts. Unless otherwise specifically provided, for purposes of the obligations of an employer, the term shall mean the tax officer for the tax collection district within which the employer is located, or, if an employer maintains workplaces in more than one district, the tax officer for each such district with respect to employees principally employed therein.

**“Tax records.”** Tax returns, supporting schedules, correspondence with auditors or taxpayers, account books and other documents, including electronic records, obtained or created by the tax officer to administer or collect a tax under this Resolution. The term includes documents required by section 509(e) of the LTEA. The term “electronic records” includes data and information inscribed on a tangible medium or stored in an electronic or other medium and which is retrievable in perceivable form.

**“Tax register.”** A database of all county, municipal and school tax rates available on the Internet as provided in section 511(a)(1) of the LTEA.

**“Taxable income.”** Includes:

(1) In the case of an earned income and net profits tax, earned income and net profits.

(2) In the case of a personal income tax, income enumerated in section 303 of the act of March 4, 1971 (P.L. 6, No. 2), known as the Tax Reform Code of 1971, as reported to and determined by the Department of Revenue, subject to correction for fraud, evasion or error, as finally determined by the Commonwealth.

**“Taxpayer.”** A person or business required under this Resolution to file a return of an income tax or to pay an income tax.

**“Withholding tax”** An income tax levied by a political subdivision under the authority of this Resolution or any other Resolution, or any other tax levied by a municipality or school district for which employer withholding may be required under this Resolution.

### **SECTION 3 -- IMPOSITION OF TAX**

The tax levied under this Resolution shall be applicable to earned income received and to net profits earned in the period beginning January 1 of the current year, and ending December 31 of the current year or for taxpayer fiscal years beginning in the current year, except that taxes imposed for the first time shall become effective from the date specified in the Resolution, and the tax shall continue in force on a calendar year or taxpayer fiscal year basis, without annual reenactment, unless the rate of the tax is subsequently changed. Changes in rate shall become effective on the date specified in the Resolution.

A tax for general revenue purposes is hereby imposed on the following and at the following rates:

- (a) Earned Income, as defined by this resolution, received by residents of the District on or after January 1, 2011, at a rate of one percent (1%);
- (b) Net profits earned on or after January 1, 2011, of businesses, professions, and other activities conducted by residents in the District, at a rate of one percent (1%); and

The tax levied under (a) herein shall relate to and be imposed upon salaries, wages, commissions, and other compensation paid by an employer or on his behalf to any person who is employed by or renders services to him. The tax levied under (b) herein shall relate to and be imposed on the net profits of any business, profession, or enterprise carried on by any person as owner or as proprietor, either individually or in association with some other person or persons.

### **SECTION 4 -- DECLARATION AND PAYMENT OF TAX**

#### **1. Application.--**

(a) Income taxes shall be applicable to taxable income earned or received based on the method of accounting used by the taxpayer in the period beginning January 1 of the current year and ending December 31 of the current year, except that taxes imposed for the first time and changes to existing tax rates shall become effective on January 1 or July 1, as specified in the resolution, and the tax shall continue in force on a calendar year or taxpayer fiscal year basis, without annual reenactment, unless the rate of the tax is subsequently changed.

(b) For a taxpayer whose fiscal year is not a calendar year, the tax officer shall establish deadlines for filing, reporting and payment of taxes which provide time periods equivalent to those provided for a calendar year taxpayer.

(c) **Partial domicile.**--The taxable income subject to tax of a taxpayer who is domiciled in the District for only a portion of the tax year shall be an amount equal to the taxpayer's taxable income multiplied by a fraction, the numerator of which is the number of calendar months during the tax year that the individual is domiciled in the District, and the denominator of which is 12. A taxpayer shall include in the numerator any calendar month during which the taxpayer is domiciled for more than half the calendar month. A day that a taxpayer's domicile changes shall be included as a day the individual is in the new domicile and not the old domicile. If the number of days in the calendar month in which the individual lived in the old and new domiciles are equal, the calendar month shall be included in calculating the number of months in the new domicile.

(d) **Declaration and payment.**--Except as provided in subsection (1)(b), taxpayers shall declare and pay income taxes as follows:

(i) Every taxpayer shall, on or before April 15 of the succeeding year, make and file with the resident tax officer, a final return showing the amount of taxable income received during the period beginning January 1 of the current year and ending December 31 of the current year, the total amount of tax due on the taxable income, the amount of tax paid, the amount of tax that has been withheld under section 512 of the LTEA and the balance of tax due. All amounts reported shall be rounded to the nearest whole dollar. At the time of filing the final return, the taxpayer shall pay the resident tax officer the balance of the tax due or shall make demand for refund or credit in the case of overpayment.

(ii) Every taxpayer making net profits shall, by April 15 of the current year, make and file with the resident tax officer a declaration of the taxpayer's estimated net profits during the period beginning January 1 and ending December 31 of the current year, and shall pay to the resident tax officer in four equal quarterly installments the tax due on the estimated net profits. The first installment shall be paid at the time of filing the declaration, and the other installments shall be paid on or before June 15 of the current year, September 15 of the current year and January 15 of the succeeding year, respectively.

(iii) Any taxpayer who first anticipates any net profit after April 15 of the current year shall make and file the declaration required on or before June 15 of the current year, September 15 of the current year or December 31 of the current year, whichever date next follows the date on which the taxpayer first anticipates such net profit, and shall pay to the resident tax officer in equal installments the tax due on or before the quarterly payment dates that remain after the filing of the declaration.

(iv) Every taxpayer shall, on or before April 15 of the succeeding year, make and file with the resident tax officer a final return showing the amount of net profits earned or received based on the method of accounting used by the taxpayer during the period beginning January 1 of the current year, and ending December 31 of the current year, the total amount of tax due on the net profits and the total amount of tax paid. At the time of filing the final return, the taxpayer shall pay to the resident tax officer the balance of tax due or shall make demand for refund or credit in the case of overpayment. Any taxpayer may, in lieu of paying the fourth

quarterly installment of the estimated tax, elect to make and file with the resident tax officer on or before January 31 of the succeeding year, the final return.

(v) The department, in consultation with the Department of Revenue, shall provide by regulation for the filing of adjusted declarations of estimated net profits and for the payments of the estimated tax in cases where a taxpayer who has filed the declaration required under this subsection anticipates additional net profits not previously declared or has overestimated anticipated net profits.

(vi) Every taxpayer who discontinues business prior to December 31 of the current year, shall, within 30 days after the discontinuance of business, file a final return as required under this paragraph and pay the tax due.

(vii) Every taxpayer who receives any other taxable income not subject to withholding under section 512(3) of the LTEA shall make and file with the resident tax officer a quarterly return on or before April 15 of the current year, June 15 of the current year, September 15 of the current year, and January 15 of the succeeding year, setting forth the aggregate amount of taxable income not subject to withholding by the taxpayer during the three month periods ending March 31 of the current year, June 30 of the current year, September 30 of the current year, and December 31 of the current year, respectively, and subject to income tax, together with such other information as the department may require. Every taxpayer filing a return shall, at the time of filing the return, pay to the resident tax officer the amount of income tax due. The department shall establish criteria under which the tax officer may waive the quarterly return and payment of the income tax and permit a taxpayer to file the receipt of taxable income on the taxpayer's annual return and pay the income tax due on or before April 15 of the succeeding year.

## **SECTION 5 -- COLLECTION AT SOURCE**

For taxable years commencing on and after January 1, 2012, or earlier taxable years if specified by a tax collection district, income taxes shall be withheld, remitted and reported as follows:

(1) Every employer within the *Tax Collection District* of Warren County, Pennsylvania, having an office, factory, workshop, branch, warehouse, or other place of business within the taxing jurisdiction imposing a tax on earned income or net profits within the taxing district who employs one or more persons, other than domestic servants, for a salary, wage, commission or other compensation, who has not previously registered, shall, within fifteen days after becoming an employer, register with the tax officer the name and address of the employer and such other information as the tax officer may require.

(2) An employer shall require each new employee to complete a certificate of residency form, which shall be an addendum to the Federal Employee's Withholding Allowance Certificate (Form W-4). An employer shall also require any employee who changes their address or domicile to complete a certificate of residency form. Upon request, certificate of residency forms

shall be provided by the department. The certificate of residency form shall provide information to help identify the political subdivision where an employee lives and works.

(3) Every employer having an office, factory, workshop, branch, warehouse or other place of business within a tax collection district that employs one or more persons, other than domestic servants, for a salary, wage, commission or other compensation, shall, at the time of payment, deduct from the compensation due each employee employed at such place of business the employee's tax in accordance with the official register under section 511 of the LTEA

(4) Except as set forth in paragraph (5), within 30 days following the end of each calendar quarter, every employer shall file a quarterly return and pay the amount of income taxes deducted during the preceding calendar quarter to the tax officer for the place of employment of each employee. The form shall show the name, address and Social Security number of each employee, the compensation of the employee during the preceding three-month period, the income tax deducted from the employee, the political subdivision imposing the income tax upon the employee, the total compensation of all employees during the preceding calendar quarter, the total income tax deducted from the employees and paid with the return and any other information prescribed by the department.

(5) Notwithstanding paragraph (4), the provisions of this paragraph shall apply if an employer has more than one place of employment in more than one tax collection district. Within 30 days following the last day of each month, the employer may file the return required by paragraph (4) and pay the total amount of income taxes deducted from employees in all work locations during the preceding month to the tax officer for either the tax collection district in which the employer's payroll operations are located or as determined by the department. The return and income taxes deducted shall be filed and paid electronically. The employer must file a notice of intention to file combined returns and make combined payments with the tax officer for each place of employment at least one month before filing its first combined return or making its first combined payment.

(6) Any employer who, for two of the preceding four quarterly periods, has failed to deduct the proper income tax, or any part of the income tax, or has failed to pay over the proper amount of income tax as required by paragraph (3) to the tax collection district, may be required by the tax officer to file returns and pay the income tax monthly. In such cases, payments of income tax shall be made to the tax officer on or before the last day of the month succeeding the month for which the income tax was withheld.

(7) On or before February 28 of the succeeding year, every employer shall file with the tax officer where income taxes have been deducted and remitted pursuant to paragraph (3):

(a) An annual return showing, for the period beginning January 1 of the current year and ending December 31 of the current year, the total amount of compensation paid, the total amount of income tax deducted, the total amount of income tax paid to the tax officer and any other information prescribed by the department.



(b) An individual withholding statement, which may be integrated with the Federal Wage and Tax Statement (Form W-2), for each employee employed during all or any part of the period beginning January 1 of the current year and ending December 31 of the current year, setting forth the address and Social Security number, the amount of compensation paid to the employee during the period, the amount of income tax deducted, the amount of income tax paid to the tax officer, the numerical code prescribed by the department representing the tax collection district where the payments required by paragraphs (4) and (5) were remitted and any other information required by the department. Every employer shall furnish one copy of the individual withholding statement to the employee for whom it is filed.

(8) Any employer who discontinues business prior to December 31 of the current year shall, within 30 days after the discontinuance of business, file returns and withholding statements required under this section and pay the income tax due.

(9) Except as otherwise provided in section 511 of the LTEA, an employer who willfully or negligently fails or omits to make the deductions required by this subsection shall be liable for payment of income taxes which the employer was required to withhold to the extent that the income taxes have not been recovered from the employee. The failure or omission of any employer to make the deductions required by this section shall not relieve any employee from the payment of the income tax or from complying with the requirements for filing of declaration and returns.

## **SECTION 6 -- POWERS AND DUTIES OF TAX OFFICER**

(1) It shall be the duty of the tax officer to collect and receive the taxes, fines and penalties imposed by this Resolution. It shall also be the tax officer's duty to keep a record showing the amount received by the tax officer from each taxpayer or employer paying the tax and if paid by such taxpayer or employer in respect of another taxpayer, the name of such other taxpayer and the date of such receipt.

(2) The tax officer is hereby charged with the administration and enforcement of the provisions of this Resolution and is hereby empowered to prescribe, adopt, promulgate and enforce rules and regulations relating to any matter pertaining to the administration and enforcement of this Resolution, including provisions for the re-examination and correction of declarations and returns and of payments alleged or found to be incorrect, or as to which an overpayment is claimed or found to have occurred, and to prescribe forms necessary for the administration of this Resolution.

(3) (a) In order to verify the accuracy of any income tax declaration or return or, if no declaration or return was filed, to ascertain the income tax due, the tax officer and the tax officer's designated employees and agents may examine or audit the records pertaining to income taxes due of any of the following:

- (i) An employer.
- (ii) A taxpayer
- (iii) A person whom the tax officer reasonably believes to be an employer or taxpayer.

(b) Every employer and taxpayer or other person whom the tax officer reasonably believes to be an employer or taxpayer shall provide to the tax officer and the tax officer's designated employees the means, facilities and opportunity for the examination and investigation authorized under paragraph (a).

(c) For purposes of this subsection, the term "records" shall include any books, papers and relevant Federal or State tax returns and accompanying schedules, or supporting documentation for any income taxable under this Resolution.

(4) Any information gained by the tax officer or by any other official, agent or employee of the tax officer as a result of any declarations, returns, investigations, hearings or verifications required or authorized by this Resolution, shall be confidential and shall not be disclosed to any person except for official use in connection with the administration or enforcement of this Resolution or as otherwise provided by law.

(5) The tax officer and its agents may file an action in the name of the District for the recovery of income taxes due to the District and unpaid. Nothing in this subsection shall affect the authority of the District to file an action in its own name for collection of income taxes under this Resolution. This subsection shall not be construed to limit a tax officer, a tax collection district or the District from recovering delinquent income taxes by any other means provided by this Resolution. Actions for collection of income taxes shall be subject to the following:

(a) Except as set forth in paragraph (b) or (d), an action brought to recover income taxes must be commenced within three years of the later of the date:

- (i) the income taxes are due;
- (ii) the declaration or return has been filed; or
- (iii) of a redetermination of compensation or net profits by the Department of Revenue.

(b) If there is substantial understatement of income tax liability of 25% or more and there is no fraud, an action must be commenced within six years.

(c) Except as set forth in paragraph (d)(ii), (iii) or (iv), an action by a tax officer for recovery of an erroneous refund must be commenced as follows:

- (i) Except as set forth in subparagraph (ii), within two years after making the refund.

(ii) If it appears that any part of the refund was induced by fraud or misrepresentation of material fact, within five years after making the refund.

(d) There is no limitation of action if any of the following apply:

(i) A taxpayer fails to file a declaration or return required under this Resolution.

(ii) An examination of a declaration or return or of other evidence in the possession of the tax officer relating to the declaration or return reveals a fraudulent evasion of income taxes.

(iii) An employer has deducted income taxes under section 512 of the LTEA and has failed to pay the amount deducted to the tax officer.

(iv) An employer has intentionally failed to make deductions required by this Resolution.

(6) (a) Except as provided in paragraph (b), if the income tax is not paid when due, interest at the rate the taxpayer is required to pay to the Commonwealth under section 806 of the act of April 9, 1929 (P.L. 343, No. 176), known as The Fiscal Code, on the amount of the income tax, and an additional penalty of 1% of the amount of the unpaid income tax for each month or fraction of a month during which the income tax remains unpaid shall be added and collected but the amount shall not exceed 15% in the aggregate. Where an action is brought for the recovery of the income tax, the taxpayer liable for the income tax shall, in addition, be liable for the costs of collection, interest and penalties.

(b) The department may establish conditions under which a tax officer, with the concurrence of the tax collection committee, may abate interest or penalties that would otherwise be imposed for the nonreporting or underreporting of income tax liabilities or for the nonpayment of income taxes previously imposed and due if the taxpayer voluntarily files delinquent returns and pays the income taxes in full.

(c) The provisions of paragraph (b) shall not affect or terminate any petitions, investigations, prosecutions or other proceedings pending under this Resolution, or prevent the commencement or further prosecution of any proceedings by the proper authorities for violations of this Resolution. No proceedings shall, however, be commenced on the basis of delinquent returns filed pursuant to subsection (5) if the returns are determined to be substantially true and correct and the income taxes are paid in full within the prescribed time.

(7) (a) Any taxpayer who fails, neglects or refuses to make any declaration or return required by this Resolution, any employer who fails, neglects or refuses to register, keep or supply records or returns required by section 512 of the LTEA or to pay the income tax deducted from employees, or fails, neglects or refuses to deduct or withhold the income tax from employees, any taxpayer or employer who refuses to permit the tax officer appointed by a tax collection committee or an employee or agent of the tax officer to examine books, records and papers, and

any taxpayer or employer who knowingly makes any incomplete, false or fraudulent return, or attempts to do anything whatsoever to avoid the full disclosure of the amount of income in order to avoid the payment of income taxes shall, upon conviction thereof, be sentenced to pay a fine of not more than \$2,500 for each offense and reasonable costs, and in default of payment of said fine and costs, to imprisonment for not more than six months.

(b) Any employer required under this Resolution to collect, account for and distribute income taxes who willfully fails to collect or truthfully account for and distribute income taxes, commits a misdemeanor and shall, upon conviction, be sentenced to pay a fine not exceeding \$25,000 or to imprisonment not exceeding two years, or both.

(c) The penalties imposed under this subsection shall be in addition to any other costs and penalties imposed by this Resolution.

(d) The failure of any person to obtain forms required for making the declaration or returns required by this Resolution shall not excuse the person from making the declaration or return.

(8) (a) The Article XIII tax officer shall deliver all tax records to the District and the newly appointed tax officer.

(b) Any delinquent income taxes or reports from 2011, or previous years which have not been remitted or provided to the Article XIII tax officer by June 30, 2012, shall become the responsibility of the newly appointed tax officer. The District that has made other provisions for the collection of delinquent income taxes or reports for 2011 or previous years shall notify the newly appointed tax officer.

(c) Beginning with the first quarter of 2012, employers shall remit income taxes withheld and make reports as required by section 512 of the LTEA to the newly appointed tax officer.

## **SECTION 7 -- APPLICABILITY**

The tax imposed by this Resolution shall not apply:

(1) To any person as to whom it is beyond the legal power of the District, to impose the tax herein provided under the Constitution of the United States and the Constitution and laws of the Commonwealth of Pennsylvania.

(2) To institutions or organizations operated for public, religious, educational, or charitable purposes, to institutions or organizations not organized or operated for private profit, or to trusts and foundations established for any of the said purposes.

This section shall not be construed to exempt any person who is an employer from the duty of collecting the tax source from his employees and paying the amount collected to the Income Tax Officer under the provisions of Section 5 of this Resolution.

## **SECTION 8 -- SEVERABILITY**

The provisions of this Resolution are severable. If any sentence, clause, or section of this Resolution is for any reason found to be unconstitutional, illegal, or invalid, such unconstitutionally, illegality, or invalidity shall not affect or impair any of the remaining provisions, sentences, clauses, or sections of this Resolution. It is hereby declared to be the intent of the District that this Resolution would have been adopted had such unconstitutional, illegal, or invalid sentence, clause, or section not been included herein.

## **SECTION 9 – REPEALER**

This Resolution repeals the District's previously adopted Earned Income Tax Resolution. Additionally, any other Resolution, or any part of any Resolution, which conflicts with the provisions of this Resolution, is hereby repealed, to the extent of the conflict with this Resolution.

**ADOPTED** as a Resolution of the Warren County School District this 1st day of November, 2011.

ATTEST: (seal)

WARREN COUNTY SCHOOL DISTRICT

\_\_\_\_\_  
Secretary, Board of School Directors

BY \_\_\_\_\_  
President, Board of School Directors

I certify that the foregoing is a true and correct copy of a Resolution adopted by the Board of School Directors at a meeting thereof legally held on November 1, 2011.

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Secretary, Board of School Directors