

*Plain English Statement of the Dauphin County Bureau of Registration and Elections*

Referendum on Susquehanna Township School District Taxes

Through a resolution of the Board of Directors of the Susquehanna Township School District, County of Dauphin, a referendum question will appear on the November 5, 2024 ballot regarding School District Taxes.

The proposed question is as follows:

“Do you favor eliminating the Susquehanna Township School District annual \$270.00 occupation Tax, and increasing the rate of the Susquehanna Township School District earned income tax rate from 0.5% to a new School District rate of 1.10% making the new total earned income tax rate, when combined with the Susquehanna Township Municipality 0.50% rate, for a total of 1.60%?”

The current School District Occupation Tax rate is a flat rate of \$270 per person on the assessed value of all occupations of persons residing in the School District at any time during the school year. The current School District Earned Income Tax rate is 0.50% which applies to earned income received and net profits earned by residents of the School District.

Pursuant to Section 311 of the Local Tax Enabling Act, the effective rate of the School District Earned Income Tax is limited to 0.50%. The municipality within the District impose Earned Income Tax at rates which range from 0.50%. The Current combined School District and municipal Earned Income Tax rate varies from 1.00%.

Pursuant to Chapter 4 of the Local Tax Enable Act, Optional Occupation Tax Elimination, Act 130 of 2008, a School District that levies an occupation tax may replace the revenues provided by the occupation tax by increasing the rate of earned income tax.

A YES vote would eliminate the \$270.00 Occupation Tax and increase the Earned Income Tax rate from 0.5% to a new School District rate of 1.10%. When combined with the municipal Earned Income Tax rate of 0.5%, the new rate will be 1.60%.

A NO vote would mean the continuance of the \$270.00 Occupation Tax and the Earned Income Tax rate for the School District at 0.5% and when combined with the municipal Earned Income Tax rate of 0.5%, the rate would remain at 1.00%.

In case of a tie vote, the status quo shall obtain. If a majority of the voting electors vote “yes,” then the \$270.00 Occupation Tax would be eliminated and the school District Earned Income Tax rate would increase to 1.10% and combined with the 0.50% rate of the municipality will be 1.60%. If a majority of the electors voting on any such question vote “no,” then the \$270.00 Occupation Tax would remain and the Earned Income Tax rate for the School District at 0.5% and when combined with the municipal Earned Income Tax rate of 0.5%, the rate would remain at 1.00%.