

**BOROUGH OF GOLDSBORO
RESOLUTION NO. 2006-3**

A RESOLUTION OF THE BOROUGH COUNCIL FOR THE BOROUGH OF GOLDSBORO, YORK COUNTY, PENNSYLVANIA, ESTABLISHING A TAX AMNESTY PROGRAM TO BE ADMINISTERED BY THE WEST SHORE TAX BUREAU WHEREBY ALL INTEREST OR INTEREST AND PENALTIES WHICH WOULD OTHERWISE BE IMPOSED FOR THE NON-REPORTING OR UNDER-REPORTING OF EARNED INCOME AND OCCUPATIONAL PRIVILEGE TAX LIABILITIES OR THE NON-PAYMENT OR UNDER-PAYMENT OF EARNED INCOME AND OCCUPATIONAL PRIVILEGE TAX PREVIOUSLY IMPOSED AND DUE SHALL BE WAIVED FOR A DEFINED PERIOD OF TIME; AND APPOINTING THE WEST SHORE TAX BUREAU AS ADMINISTRATOR OF THE BOROUGH OF GOLDSBORO ACT 511 TAX AMNESTY PROGRAM.

WHEREAS, the Borough of Goldsboro ("Borough") in prior fiscal years has levied certain taxes pursuant to the Local Tax Enabling Act, 53 P.S. §6901 *et seq.*, including but not limited to the earned income tax and occupational privilege tax; and

WHEREAS, the Borough has authorized the West Shore Tax Bureau to act as its designee for the assessment and collection of earned income and occupational privilege taxes imposed under authority of the Local Tax Enabling Act; and

WHEREAS, the West Shore Tax Bureau has recommended to all of its constituent taxing authorities the adoption of a tax amnesty program for a limited period of time during which the constituent local taxing authorities will waive interest and penalties which would otherwise be imposed for the non-reporting or under-reporting of earned income and occupational privilege tax liabilities or the non-payment or under-payment of earned income and occupational privilege tax previously taxed and due; and

WHEREAS, the Borough desires to participate in the tax amnesty program proposed by the West Shore Tax Bureau for the period defined herein for the purpose of providing taxpayers an incentive to

report and pay delinquent taxes in order to avoid the need of taking legal action against delinquent taxpayers.

AND NOW, THEREFORE, IT IS HEREBY RESOLVED, by the Borough Council for the Borough of Goldsboro that during the period commencing January 1, 2006, and ending May 31, 2006, all interest and penalties that would otherwise be imposed for the non-reporting or under-reporting of earned income and occupational privilege tax liabilities or the non-payment or under-payment of earned income and occupational privilege tax previously imposed and due shall be waived in total if the taxpayer voluntarily files delinquent, verified tax returns and pays the delinquent tax in full during the period so established; and

BE IT RESOLVED by the Borough Council for the Borough of Goldsboro that this resolution shall not affect or terminate any petitions, investigations, prosecutions or other proceedings pending for the collection of earned income and occupational privilege taxes or prevent the commencement or further prosecution of any such proceedings by the Borough; and

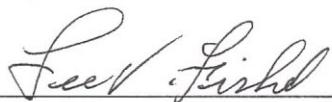
BE IT RESOLVED by the Borough Council for the Borough of Goldsboro that no proceedings shall be commenced on the basis of delinquent returns filed pursuant to this resolution if the returns are determined to be substantially true and correct and the delinquent taxes are paid in full within the time period prescribed herein; and

BE IT FURTHER RESOLVED by the Borough Council for the Borough of Goldsboro that the West Shore Tax Bureau is hereby authorized to administer the tax amnesty program as described and for the time period prescribed herein.

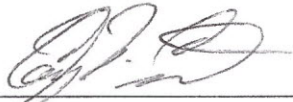
RESOLVED AND ADOPTED this 10th day of April, 2006, by a majority vote of all the members of the Borough Council for the Borough of Goldsboro.

ATTEST:

BOROUGH OF GOLDSBORO



Secretary



President

APPROVED this 10th day of April, 2006.



Mayor (Acting)

MJC:csj:273017
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