

ORDINANCE 01-2025

AN ORDINANCE OF LAPORTE TOWNSHIP AMENDING THE LAPORTE TOWNSHIP CODE BY ADDING AN EMS TAX, RELATED TO PROPERTY TAX TO SUPPORT EMERGENCY MEDICAL SERVICES.

WHEREAS, the legislature of the Commonwealth of Pennsylvania enacted the Second Class Township Code [Act of May 1, 1933 P.L. 103, No. 69 Section 3205 (a) (8)] to authorize municipalities to impose a dedicated emergency medical services tax for the purpose of funding, maintaining, and supporting emergency medical services within the municipality; and

WHEREAS, the health, safety, and welfare of the residents of the Township of Laporte depend upon the timely availability of reliable emergency medical services; and

WHEREAS, the Township of Laporte recognizes that the increasing demands placed upon local emergency medical service providers require stable and sustainable funding to ensure the continued provision of essential pre-hospital emergency care and ambulance transportation; and

WHEREAS, the Township of Laporte has determined that it is in the best interest of the community to establish a dedicated source of revenue for the support of emergency medical services through the levy of an emergency medical services tax as authorized [Act of May 1, 1933 P.L. 103, No. 69, Section 3205]; and

WHEREAS, the governing body has considered the financial needs of the municipality, the operational and capital requirements of emergency medical service providers, and the overall tax burden upon its residents, and finds that the levy of an emergency medical services tax is necessary and appropriate; and

WHEREAS, the proceeds of such tax shall be used exclusively for the funding of emergency medical services, including but not limited to personnel, training, equipment, vehicles, facilities, and contractual arrangements with nonprofit and municipal emergency medical service providers; and

WHEREAS, the governing body has complied with all statutory requirements applicable to the adoption of this ordinance, including public notice, hearing, and other procedural prerequisites set forth in the Pennsylvania Municipalities Code and the Local Tax Enabling Act, and the proposed annual tax does not exceed the amount required to be submitted to the voters of the Township of Laporte

NOW, THEREFORE, BE IT ORDAINED AND ENACTED by the Board of Supervisors of the Township of Laporte, County of Sullivan, Commonwealth of Pennsylvania, and it is hereby ordained and enacted by the authority of the same, AS FOLLOWS:

Section 1.

The Laporte Township Board of Supervisors hereby enacts this Ordinance permitting the imposition of a tax supporting Southern Triangle Emergency Medical Services (the "Company") and setting forth the handling of the funds so collected by the Laporte Township Treasurer and the Laporte Township Tax Collector.

Section 2.

The Laporte Township Board of Supervisors hereby enacts the Ambulance Tax Fund at the rate of one-half mil (equivalent to \$0.50 per \$1,000 of assessed valuation) on real property located within the Township of Laporte and authorizes the collection and acceptance of payment of the taxes as may be due from the taxpayers pursuant to such tax. Failure to pay, refusal to pay, and/or other default of payment shall be subject to the penalty provided in the enabling ordinance(s) of the Township of Laporte for property taxes.

Section 3.

Said tax shall be for the calendar year 2026 and shall automatically continue in future years unless amended by resolution of the Laporte Township Board of Supervisors. The Laporte Township Board of Supervisors shall reassess tax levels and community need every 3 years.

Section 4.

Any officer, agent, or other representative of the Township of Laporte, including without limitation the Laporte Township Tax Collector, is authorized to create any necessary funds for the collection of such tax, to remit any payment authorized by any audit, as herein described, and subject to the approval by the Laporte Township Board of Supervisors in the event that the Laporte Township Board of Supervisors so chooses to exercise such controls, by means hereafter designated.

Section 5.

The Treasurer is hereby authorized to take such other action as may be necessary or appropriate to carry out the purposes of this taxing Ordinance.

Section 6.

The Township of Laporte reserves the right to require annual financial and other relevant information from the Company in support of ongoing audit and/or review functions, with respect to any tax that is collected pursuant to this Ordinance, and shall consider cooperation with, and transparency of, the Company and its actions in the course of approving, authorizing, reviewing and/or reconsidering any payments of funds collected under this Ordinance. The Township of Laporte specifically reserves all rights and remedies available to it under applicable law.

Section 7.

If any provision of this Ordinance shall be held invalid or unconstitutional, such invalidity or unconstitutionality shall not affect any other provision, and to this end, the provisions of this Ordinance are declared to be severable.

Section 8.

All ordinances or parts of ordinances inconsistent herewith are hereby repealed to the extent of such inconsistency.

Section 9.

This Ordinance shall take effect on January 1, 2026.

ADOPTED THIS _____ day of _____, 2025

Township of Laporte

Name and Title

Attest:

Name and Title

APPROVED THIS _____ day of _____, 2025

Name and Title