

ORDINANCE NO. 2025- 11-2

**BOROUGH OF RED LION
YORK COUNTY, PENNSYLVANIA**

AN ORDINANCE OF THE BOROUGH OF RED LION, YORK COUNTY, PENNSYLVANIA, AMENDING CHAPTER 24 OF THE CODE OF ORDINANCES OF THE BOROUGH OF RED LION TO CREATE A PART 2A TO PROVIDE AN EARNED INCOME TAX CREDIT FOR QUALIFYING VOLUNTEER, ESTABLISHING CRITERIA AND A TIMETABLE FOR QUALIFICATION, AND PROVIDING FOR AND EFFECTIVE DATE

BE IT ENACTED AND ORDAINED, by the Council of the Borough of Red Lion, and it is hereby enacted and ordained, in lawful session assembled, as follows:

SECTION 1. Chapter 24 of the Code of Ordinances of the Borough of Red Lion, is amended to create a new Part 2A as follows:

PART 2A

**EARNED INCOME TAX CREDIT FOR
QUALIFYING VOLUNTEER FIREFIGHTERS**

S. 24-216. Earned Income Tax Credit

Each qualifying volunteer of the Alliance Fire and Rescue Services, or any other volunteer fire company (hereinafter referred to as "Company") who is a resident of Red Lion Borough and is certified as qualified in accordance with the provisions of this Part shall be entitled to receive an earned income tax credit in an amount of up to a maximum of \$1,000 per year. The credit shall be applied to that portion of the earned income tax that is payable to Red Lion Borough and cannot exceed the volunteer's liability to the Borough for the earned income tax due on wages/net profits earned in that tax year. By resolution the Borough Council may adjust the amount of the earned income tax credit at any time, at its sole and absolute discretion.

s. 24-217. Qualifying Volunteer

A qualifying volunteer shall meet the requirements set by Red Lion Borough Council by Resolution.

s. 25-218. Certification of Qualifying Volunteers

Company shall establish a policy acceptable to Borough Council by which volunteers shall submit requests for Certification to Company. On or before January 30th of each year Company shall submit to Borough Council a list of qualified volunteers who have met the requirements in s. 24-217, above. The Borough Council shall, by motion, certify the qualifying volunteers on or before March 1st of each year. Only those volunteers certified by the Borough Council shall receive the earned income tax credit, and this credit may be utilized for any earned income taxes paid or payable to the Borough for the previous calendar year only. The decision of Borough Council shall be final and unappealable.

s. 25-219. Exemption Certification.

Within 20 days of the date the Borough Council certifies the qualifying volunteers, the Borough Manager or other person designated by Borough Council shall issue an exemption notification to each qualified volunteer, and shall notify the York-Adams Tax Bureau of the exemption and take any further action or submit any additional documentation necessary to qualify the volunteer for the exemption.

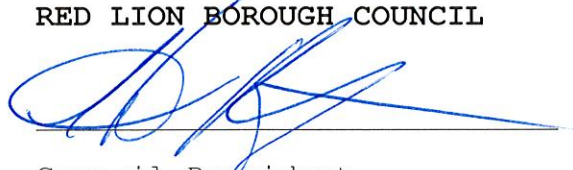
SECTION 2. EFFECTIVE DATE. This Ordinance shall become effective immediately upon enactment and approval, and shall apply to exemption for collection of the tax beginning with calendar year 2026.

Enacted and Ordained by the Council of the Borough of Red Lion, County of York, Pennsylvania, this _____ day of _____, 2025.

RED LION BOROUGH COUNCIL

Attest:

BY:



Council President



Secretary

APPROVED/DISAPPROVED this 10th day of November, 2025.


Mayor