

RESOLUTION

A RESOLUTION OF SOUTHERN LEHIGH SCHOOL DISTRICT, LEHIGH COUNTY, PENNSYLVANIA, APPOINTING AND DESIGNATING ITS BUSINESS MANAGER AS LIAISON BETWEEN IT AND LEHIGH TAX COLLECTION COMMITTEE FOR THE EXPRESS PURPOSE OF SHARING CONFIDENTIAL TAX INFORMATION WITH SOUTHERN LEHIGH SCHOOL DISTRICT FOR OFFICIAL PURPOSES.

WHEREAS, the Pennsylvania Local Tax Enabling Act (LTEA), 53 P.S. Sec. 6924.101, et seq., has empowered the Lehigh Tax Collection Committee (TCC) to provide for local earned income tax (EIT) collection in the Lehigh Tax Collection District (TCD); and

WHEREAS, Southern Lehigh School District (School District) is a constituent member of the TCD; and

WHEREAS, the TCC has appointed, and contracted with, H. A. Berkheimer, Inc (Tax Officer) as the private agency responsible for EIT collection in the TCD; and

WHEREAS, Sec. 6924.514 of the LTEA provides that information gained by a tax officer, or any employee or agent of a tax officer, or of a tax collection committee as a result of any declarations, returns, investigations, hearings, or verification shall be confidential tax information, except for official purposes; and

WHEREAS, the LTEA prohibits, except for official purposes or as provided by law, the Commonwealth, any political subdivision, tax collection committee member, tax officer, or employee or agent of a tax officer or tax collection committee from divulging or making known confidential tax information, inter alia; and

WHEREAS, the TCC and Tax Officer require the passage of a Resolution by the School District appointing and designating the specific representative on behalf of the School District to request and receive confidential tax information on behalf of the School District for official purposes, and absolving the TCC and Tax Officer from any liability in connection with the release of said confidential tax information to such individual.

NOW, THEREFORE, BE IT RESOLVED:

1. The School District hereby appoints and designates the Business Manager of the School District as the School District's authorized representative to make requests upon and receive any and all tax information records from the TCC or the Tax Officer, as desired and deemed necessary by the Authorized Representative on behalf of School District to be used for official purposes only.

2. The TCC and Tax Officer are hereby authorized and directed to provide and/or transmit any and all tax information and records, or any portion thereof, relating to the

collection of EIT taxes for the School District upon request, to the Authorized Representative as the authorized contact representative for the School District. Requests by the Authorized Representative shall be considered requests for official purposes.

3. The School District hereby agrees to save harmless, indemnify and/or absolve the TCC and Tax Officer from and against any and all liability in connection with the release of said confidential tax information to such designated individual.

4. A certified copy of this Resolution shall be provided to the TCC and Tax Officer, both of which may rely upon the Resolution and designation contained therein on an ongoing basis until they receive a written notice or certified Resolution to the contrary from the School District.

RESOLVED this 11th day of July, 2011.

SOUTHERN LEHIGH SCHOOL DISTRICT

BY: _____
President

ATTEST:

Secretary