

HARRISBURG SCHOOL DISTRICT
OCCUPATION ASSESSMENT TAX (OAT)

Each year's initial occupation tax bill is mailed on or about July 1 to all identified taxpayers living in the City of Harrisburg. If a taxpayer is picked up on our census after that time, they will receive an occupation tax "additions" bill soon after they are added. We mail bills to all identified taxpayers at their last known address. The requirement to pay the tax, and pay it timely, does not hinge on whether a taxpayer receives the tax bill. Therefore, if you do not receive an occupation tax bill in the month of July, please call the Capital Tax Collection Bureau, Harrisburg Division, at (717) 234-3217 and we will investigate the problem and correct it.

You are considered a taxable for the purpose of the Harrisburg School District Occupation Assessment Tax if you are a **Harrisburg resident**, and you are **18 years old or older**, and you have an occupation, for any part of the fiscal tax year starting July 1 through June 30 of the following year.

You may be exonerated from the tax if you do not fit the definition of a taxable, or if you become a resident of the School District of the City of Harrisburg after July 1 of the tax year and you paid an Occupation Assessment Tax to the school district of your previous residence, or your total gross income for the calendar year is less than \$5,000.00. You may also be exonerated if your **sole** occupation during July 1 through June 30 of the following year was that of a clergy person.

If you apply for exoneration, but due to a change in circumstances you later do not qualify for exoneration, it is your responsibility to pay the tax collector the amount due based on the date of your payment and keeping in schedule with the discount, face and penalty provisions as shown on your initial bill.

You should never have to pay more than one Occupation Assessment Tax for a single year. If you receive two bills, write your social security number on each bill and return both bills when making payment or requesting exoneration.

If you have any questions concerning the Occupation Assessment Tax please phone the Capital Tax Collection Bureau, Harrisburg Division at (717) 234-3217 and ask for the "Occupation Assessment Tax Department". Our hours are Monday through Thursday 8:00 a.m. to 4:00 p.m., Friday 8:30 a.m. to 4:00 p.m.