

THE YORK TOWNSHIP BOARD OF COMMISSIONERS  
YORK COUNTY, PENNSYLVANIA

ORDINANCE NO. 93 - 14

AN ORDINANCE OF YORK TOWNSHIP AMENDING CHAPTER 24 OF THE CODE OF ORDINANCES BY MAKING TECHNICAL CHANGES TO THE BUSINESS PRIVILEGE TAX AND MERCHANTILE TAX PROVISIONS.

BE IT ENACTED AND ORDAINED, by the Board of Commissioners of York Township, York County, Pennsylvania, and it is hereby enacted and ordained as follows:

Chapter 24, Part 1, Section 105, Subsection (2), is hereby amended to read as follows:

Section 105 Returns and Registrations

(2) Every return shall be made upon a form furnished by the tax collector. Every person making a return shall certify the correctness thereof by affidavit.

Chapter 24, Part 1, Section 105, Subsection (5), is hereby amended to read as follows:

Section 105 Returns and Registrations

(5) Every person subject to the tax imposed by this part who commences business less than one month prior to the end of the preceding calendar year or prior to the beginning of any license year, shall, within sixty (60) days from the date of commencing such business, file a return with the tax collector setting forth his name, his business and business address, and such information as may be necessary in arriving at the actual gross amount of business transacted by him during his first month of business and the amount of tax due.

Chapter 24, Part 1, Section 105, Subsection (6), is hereby amended to read as follows:

Section 106 Returns and Registrations

(6) Every person subject to the tax imposed by this part who engages in a business temporary, seasonal or itinerant by its nature shall within seven (7) days from the day he completes such business, file a return with the tax collector setting forth his name, his business and business address and such information as may be necessary in arriving at the actual gross amount of business transacted by him during such period and the amount of tax due.

Chapter 24, Part 1, Section 108, Subsection 2, is hereby amended to read as follows:

Section 108 Suits on Collection: Penalty

If for any reason the taxpayer is delinquent in filing his return, neglects or refuses to pay any of the tax imposed by the ordinances, a penalty in the amount of six (6%) percent of the amount of said tax, and interest at the rate of one-half of one percent (1/2%) of the amount of the unpaid tax for each month or fraction thereof during which the tax remains unpaid shall be added and collected. The Tax Collector may sue for the recovery of taxes due and unpaid. Where suit is brought for the recovery of any such tax, the person liable therefor shall, in addition, be liable for the costs of collection and interest and penalties herein imposed. For purposes of this provision, the tax shall be due and payable on April 15 of the license year; or in the case of taxpayers who file returns for partial years or new businesses such tax shall be deemed due and payable at the time of filing the return.

Chapter 24, Part 2, Section 202, is hereby amended to read as follows:

Section 202 Definitions - WHOLESALE DEALER OR WHOLESALE VENDER - Any person who is a dealer in or vender of goods, wares and merchandise who is not a retail dealer or vender.

Chapter 24, Part 2, Section 211, is hereby amended to read as follows:


Section 211 Suits on Collection, Penalties

If for any reason the taxpayer is delinquent in filing his return, neglects or refuses to pay any of the tax imposed by the ordinances, a penalty in the amount of six (6%) percent of the amount of said tax, and interest at the rate of one-half of one percent (1/2%) of the amount of the unpaid tax for each month or fraction thereof during which the tax remains unpaid shall be added and collected. The Tax Collector may sue for the recovery of taxes due and unpaid. Where suit is brought for the recovery of any such tax, the person liable therefor shall, in addition, be liable for the costs of collection and interest and penalties herein imposed. For purposes of this provision, the tax shall be due and payable on April 15 of the license year; or in the case of taxpayers who file returns for partial years or new businesses such tax shall be deemed due and payable at the time of filing the return.

ENACTED AND ORDAINED this 11th day of May, 1993.

Attest:

  
Assistant Secretary

YORK TOWNSHIP  
  
President, Board of Commissioners

(SEAL)