

Part 5**Business Privilege Tax****§24-501. Short Title.**

This Part shall be known and may be cited as the "Business Privilege Tax Ordinance."

(Ord. 77-5, 12/27/1979C, §1)

§24-502. Definitions.

The following words and phrases when used in this Part shall have the meanings ascribed to them in this Section unless the context clearly indicates a different meaning:

Gross receipts - includes both cash and credit transactions, and shall include payment received for gross charges made by the taxpayer for services rendered, including both service, labor and any materials entering into or becoming component parts of the services performed.

Person - any individual, partnership, limited partnership, association, or corporation, but shall not include a wage earner, a non-profit corporation organized for religious, charitable or educational purposes, an association for such purposes, any agency of the Government of the United States or of the Commonwealth of Pennsylvania or any public utility.

Privilege year - the calendar year. [Ord. 2006-3]

Service - any act or instance of helping or benefitting another for a consideration.

Tax Collector - the Tax Collector of North York Borough, or his designated agent.

Temporary, seasonal, or itinerant business - any business that is conducted at one location for less than 60 consecutive days.

(Ord. 77-5, 12/27/1979C, §2; as amended by Ord. 2006-3, 7/10/2006)

§24-503. Authority to Levy and Collect Tax.

North York Borough hereby imposes a business privilege tax for the license year 1980 in the manner and at the rate hereinafter set forth. Except as hereinafter provided, such tax shall be in addition to any other tax levied and collected under any existing ordinance. This Part is enacted under the authority of the Local Tax Enabling Act of 1965, approved December 31, 1965, P.L. 1257, as amended, 53 P.S. §6901 *et seq.*

(Ord. 77-5, 12/27/1979C, §3)

§24-504. Imposition and Rate of Tax.

1. Every person engaging in a business, trade, occupation or profession, hereinafter listed, in North York Borough and maintaining a place, office, or establishment within North York Borough for the conduct of said business, trade, occupation, or profession shall pay a business privilege tax at the rate of 1.575 mills on

his gross receipts derived from all services rendered to clients, patients, and customers.

2. Every person engaging in a business, trade, occupation, or profession, hereinafter listed, in North York Borough and maintaining no place, office, or establishment within said Borough for the conduct of said business, trade, occupation or profession shall pay a business privilege tax at the rate of 1.575 mills on his gross receipts derived from all services rendered within North York Borough to clients, patients, and customers.

3. The businesses, trades, occupations and professions above referred to are as follows:

A. Printers, lithographers; processors; laundry operators, launderette operators, warehousemen; upholsterers; doctors; lawyers; dentists; engineers; architects; chemists; chiropractors; chiropodists; certified public accountants; public accountants; real estate brokers; cleaning, pressing and dyeing establishment operators; shoe repair shop operators; tailors; dressmakers; electrical, plastering, bricklaying, carpentry, heating, ventilating, plumbing and painting contractors; contractors engaged in the classes of heavy buildings or other construction of any kind or in the alteration, maintenance or repair thereof; truckers., hauling contractors; repairers of electrical, electronic or automotive machinery or equipment or other machinery and equipment and other wares and merchandise; and all other businesses, trades, occupations, and professions in which there is offered any service or services to the general public or a limited number thereof.

(*Ord. 77-5, 12/27/1979C, §4; as amended by Ord. 90-13, 12/20/1990, Art. II; by Ord. 91-3, 4/1/1991, Art. II; and by Ord. 93-12, 1/3/1994, Art. II*)

§24-505. Determination of Gross Receipts.

1. Every person subject to the payment of the tax hereby imposed, who has commenced his business at least 1 full year prior to the beginning of the license year, shall determine his gross receipts for the license year from his actual gross receipts for the preceding calendar year.

2. Every person subject to the payment of the tax hereby imposed, who has commenced his business less than 1 full year prior to the beginning of the license year, shall determine his gross receipts for the license year by multiplying his actual gross receipts for the first month he engages in business by 12.

3. Every person subject to the payment of the tax hereby imposed, who commences his business subsequent to the beginning of the license year, shall determine his gross receipts for the license year by multiplying his actual gross receipts for the first month he engages in business by the number of months or fractions thereof he engages in business in the license year.

4. Every person subject to the payment of the tax hereby imposed, who engages in a business temporary, seasonal or itinerant in its nature, shall determine his gross receipts for the license year from his actual gross receipts for the license year.

5. The Tax Collector or other agent designated by the Borough is hereby authorized to accept payment under protest of the amount of business privilege tax claimed by the Borough in any case where the taxpayer disputes the validity or amount of the Borough's claim for tax. If it is thereafter judicially determined by a court of competent jurisdiction that the Borough has been overpaid, the amount of the

overpayment shall be refunded to the taxpayer. The provisions of this section shall be applicable to cases in which the facts are similar to those in a case litigated in a court of competent jurisdiction. [*Ord. 2006-3*]

(*Ord. 77-5, 12/27/1979C, §5; as amended by Ord. 2006-3, 7/10/2006*)

§24-506. Licenses.

For each year beginning April 1, 1980, and each year thereafter, every person desiring to continue to engage in, or hereafter to begin to engage in a business, trade, occupation or profession listed in §24-504, shall on or before January 31st of each year, procure a business privilege license for his business, or each place of business, if more than one, from the Tax Collector or other agent designated by the Borough as required by law. Such license shall be conspicuously posted at your place of business. There is a fee for the license which is payable when the license is applied for. This fee will be deducted from the total amount of tax owed for the year, when the return is filed. Said fee shall be in an amount as established from time to time by resolution of Borough Council

(*Ord. 77-5, 12/27/1979C, §6; as amended by Ord. 95-04, 12/28/1995, Art. V; and by Ord. 2006-3, 7/10/2006*)

§24-507. Returns.

1. Every return shall be made upon a form furnished by the Tax Collector or other agent designated by the Borough. Every person making a return shall certify the correctness thereof by affidavit. [*Ord. 2006-3*]

2. Every person subject to the tax imposed by this Part who commenced his business at least 1 full year prior to the beginning of any license year shall on or before the 30th day of April, file with the Tax Collector or other agent designated by the Borough a return setting forth his name, his business and business address, and such other information as may be necessary in arriving at his actual gross receipts during the preceding calendar year, and the amount of the tax due. [*Ord. 2006-3*]

3. Every person subject to the tax imposed by this Part who has commenced his business less than 1 full year prior to the beginning of any license year shall on or before the 30th day of April, file with the Tax Collector or other designated by the Borough a return setting forth his name, his business, business address, and such other information as may be necessary in arriving at his actual gross receipts during the first month of business and the amount of tax due. [*Ord. 2006-3*]

4. Every person subject to the tax imposed by this Part who commences business subsequent to the beginning of any license year shall within 40 days from the date of commencing such business file a return with the Tax Collector or other agent designated by the Borough setting forth his name, his business and business address, and such information as may be necessary in arriving at his actual gross receipts during his first month of business and the amount of the tax due. [*Ord. 2006-3*]

5. Any person subject to the payment of the tax imposed by this Part shall, before conducting any temporary, seasonal, or itinerant trade, business, or occupation within the Borough, file an application for a license and with said application shall deposit with the Borough \$100 as security for the payment of the business privilege tax to be accompanied at the time of the filing of the return as required by the provisions of this

Section hereof. If the deposit exceeds the amount of tax, then the overpayment shall be repaid to the licensee. Failure to obtain a license and to pay the deposit shall subject the violator to the penalties hereinafter imposed.

(*Ord. 77-5, 12/27/1979C, §7; as amended by Ord. 95-04, 12/28/1995, Art. VI; and by Ord. 2006-3, 7/10/2006*)

§24-508. Payment.

At the time of the filing of the return, the person making the same shall pay the amount of tax shown as due thereon to the Tax Collector or other agent designated by the Borough.

(*Ord. 77-5, 12/27/1979C, §8; as amended by Ord. 2006-3, 7/10/2006*)

§24-509. Powers and Duties of Tax Collector.

1. It shall be the duty of the Tax Collector or other agent designated by the Borough to collect and receive the taxes, fines, and penalties imposed by this Part. It shall also be his duty to keep a record showing the amount received by him from each person paying the tax and the date of each receipt.

2. The Tax Collector or other agent designated by the Borough is hereby charged with the administration and enforcement of the provisions of this Part, and is hereby empowered to prescribe, adopt, promulgate, and enforce rules and regulations relating to any matter pertaining to the administration and enforcement of this Part, including provisions for the re-examination and correction of returns, and payments alleged or found to be incorrect, or as to which an overpayment is claimed, or found to have occurred. Any person aggrieved by any decision of the Tax Collector or other agent designated by the Borough shall have the right to appeal to a court or courts of competent jurisdiction as in other cases provided.

3. Tax Collector or other agent designated by the Borough is hereby authorized to examine the books, papers, and records of any taxpayer or supposed taxpayer in order to verify the accuracy of any return made, or, if no return was made, to ascertain the tax due. Every such taxpayer, or supposed taxpayer, is hereby directed and required to give to the Tax Collector or other agent designated by the Borough the means, facilities and opportunity for such examinations and investigations as are hereby authorized.

(*Ord. 77-5, 12/27/1979C, §9; as amended by Ord. 2006-3, 7/10/2006*)

§24-510. Confidential Nature of Returns.

Any information gained by the Tax Collector or other agent designated by the Borough, or any other officer, official agent, or employee of the Borough as a result of any returns, investigations, hearings, or verifications, required or authorized by this Part shall be confidential except in accordance with proper judicial order or as otherwise provided by law, and divulgence of any information so gained is hereby declared to be a violation of this Part, which may be punishable by dismissal from office or employment.

(*Ord. 77-5, 12/27/1979C, §10; as amended by Ord. 2006-3, 7/10/2006*)

§24-511. Suit on Collection; Penalty.

1. The Tax Collector or other agent designated by the Borough may sue for the recovery of taxes due and unpaid under this Part. [Ord. 2006-3]

2. If for any reason the tax is not paid when due in each year, interest at the rate of 6 percent per annum on the amount of said tax, and an additional penalty of 1 percent per annum of the amount of the unpaid tax for each month or fraction thereof during which the tax remains unpaid shall be added and collected. 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.

(Ord. 77-5, 12/27/1979C, §11; as amended by Ord. 2006-3, 7/10/2006)

§24-512. Fines and Penalties.

Whoever makes any false or untrue statement on his return, or who refuses to permit inspection of the books, records or accounts of any business in his custody or control, when the right to make such inspection by the Tax Collector or other agent designated by the Borough is requested, and whoever fails or refuses to file a return required by this Part, and whoever fails or refuses to register when so required under this Part, shall, upon conviction thereof, shall be sentenced to pay a fine of not more than \$600 plus costs and, in default of payment of said fine and costs, to a term of imprisonment not to exceed 30 days. Each day that a violation of this Part continues shall constitute a separate offense. [Ord. 2006-3]

(Ord. 77-5, 12/27/1979C, §12; as amended by Ord. 88-1, 2/1/1988; by Ord. 91-6, 6/10/1991; and by Ord. 2006-3, 7/10/2006)