

Township of Spring Garden, PA
Thursday, December 18, 2014

Chapter 284. TAXATION

Article IV. Business Privilege Tax

[Adopted 2-14-1973 by Ord. No. 4-73 (Ch. 24, Part 1, of the 1994 Code)]

§ 284-31. Short title.

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

§ 284-32. Definitions.

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

GROSS RECEIPTS

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 nonprofit 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 of 1973.

SERVICE

Any act or instance of helping or benefiting another for a consideration.

TAX COLLECTOR

The Tax Collector of Spring Garden Township or his designated agent.

TEMPORARY, SEASONAL OR ITINERANT BUSINESS

Any business that is conducted at one location for less than 60 consecutive days.

§ 284-33. Authority to levy and collect tax.

[Amended 12-31-1974 by Ord. No. 23; 12-14-1994 by Ord. No. 94-5]

Spring Garden Township hereby imposes a business privilege tax for the license year, and continuing annually thereafter, 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 article is enacted under the authority of the Local Tax Enabling Act of 1965, approved December 31, 1965, P.L. 1257 as amended.

§ 284-34. Imposition and rate of tax.

[Amended 12-31-1986 by Ord. No. 197]

- A. Every person engaging in a business, trade, occupation or profession hereinafter listed in Spring Garden Township and maintaining a place, office or establishment within Spring Garden Township for the conduct of said business, trade, occupation or profession shall pay a business privilege tax at the rate of 1 1/2 mills on his gross receipts derived from all services rendered to clients, patients and customers.
- B. Every person engaging in a business, trade, occupation or profession hereinafter listed in Spring Garden Township and maintaining no place, office or establishment within Spring Garden Township for the conduct of said business, trade, occupation or profession shall pay a business privilege tax at the rate of 1 1/2 mills on his gross receipts derived from all service rendered within Spring Garden Township to clients, patients and customers.
- C. The businesses, trades, occupations and professions above referred to are as follows:
 - (1) 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 automatic 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.

§ 284-35. Determination of gross receipts.

[Amended 2-10-1988 by Ord. No. 220]

- A. Every person subject to the payment of the tax hereby imposed who has commenced his business at least one 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.
- B. Every person subject to the payment of the tax hereby imposed who has commenced his business less than one 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 portion of the calendar year that he was engaged in business.
- C. 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.

- D. 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.
- E. The Tax Collector is hereby authorized to accept payment under protest of the amount of business privilege tax claimed by the Township in any case where the taxpayer disputes the validity or amount of the Township's claim for tax. If it is thereafter judicially determined by a court of competent jurisdiction that the Township 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.

§ 284-36. Registration.

Any person subject to the tax hereby imposed shall, on or before the first day of April or prior to commencing business in such license year, register with the Tax Collector and, having once registered with the Tax Collector, registration annually thereafter is not required.

§ 284-37. Notification and tax calculation for discontinuation of business.

[Added 12-14-1994 by Ord. No. 94-5]

- A. Notification. Within 30 days of the termination of any business in Spring Garden Township, a written notice of termination must be sent to the Township office along with payment of all taxes, fees and debts owed to the Township.
- B. Method of calculation of tax due for a discontinuing business. Divide the previous year's gross receipts by 12 months and multiply that amount by the number of months in business in the current license year. This will give you the taxable amount of gross receipts. Multiply the amount of the gross receipts by the proper tax rate (0.0015 for business privilege and retail and 0.0010 for wholesale) to find the total tax due.
 For example: A retail business closed in July 31, 1993; 1992 gross receipts were \$240,000.
 The tax would be calculated as follows:
 \$240,000 divided by 12 months equals \$20,000/month
 \$20,000/month multiplied by seven months equals \$140,000
 \$140,000 multiplied by 0.0015 equals \$210 (Total Tax Due)

§ 284-38. Returns.

[Amended 2-28-1973 by Ord. No. 5-73; 12-31-1974 by Ord. No. 23; 12-10-1986 by Ord. No. 195; 2-10-1988 by Ord. No. 220]

- A. 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. A copy of the person's federal business income tax schedule designating gross income shall be appended to the return, together with such other information as the Tax Collector may from time to time determine necessary to verify and expedite the full and proper collection of taxes imposed thereunder.
- B.

Every person subject to the tax imposed by this article who commenced his business at least one full year prior to the beginning of any license year shall, on or before the 15th day of May, file with the Tax Collector 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.

- C. Every person subject to the tax imposed by this article who has commenced his business less than one full year prior to the beginning of any license year shall, on or before the 15th day of May, file with the Tax Collector 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 portion of the preceding calendar year that he was in business and the amount of tax due.
- D. Every person subject to the tax imposed by this article who commences business subsequent to the beginning of any license year shall, within 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 his actual gross receipts during his first month of business and the amount of the tax due.

§ 284-39. 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.

§ 284-40. Powers and duties of Tax Collector.

- A. It shall be the duty of the Tax Collector to collect and receive the taxes, fines and penalties imposed by this article. It shall also be his duty to keep a record showing the amount received by him from each person paying the tax the date of each receipt.
- B. The Tax Collector is hereby charged with the administration and enforcement of the provisions of this article 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 article, including provisions for the reexamination 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 shall have the right to appeal to a court or courts of competent jurisdiction as in other cases provided.
- C. The Tax Collector 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 the means, facilities and opportunity for such examinations and investigations as are hereby authorized.

§ 284-41. Confidential nature of returns.

Any information gained by the Tax Collector or any other officer, official, agent or employee of the Township as a result of any returns, investigations, hearings or verifications required or authorized by this article 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 article which may be punishable by dismissal from office or employment.

§ 284-42. Suit on collection; penalty.

[Amended 12-31-1974 by Ord. No. 23]

- A. The Tax Collector may sue for the recovery of taxes due and unpaid under this article.
- B. If for any reason the tax is not paid when due in each year, interest at the rate of 6% per annum on the amount of said tax, and an additional penalty of 1/2 of 1% 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.

§ 284-43. Violations and penalties.

[Amended 12-31-1974 by Ord. No. 23; 12-14-1994 by Ord. No. 94-5]

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 is requested, and whoever fails or refuses to file a return required by this article, and whoever fails or refuses to register when so required under this article shall, upon conviction thereof, be sentenced to pay a fine of not more than \$600 and costs of prosecution and, in default of payment of such fine and costs, to imprisonment for not more than 30 days, provided that each violation of any provision of this article and each day the same is continued shall be deemed a separate offense.

§ 284-44. Fees and costs associated with collection of delinquent taxes.

[Added 8-10-2005 by Ord. No. 05-07]

Spring Garden Township hereby approves and adopts the Cost of Collection Schedule, attached hereto and made a part hereof, to be imposed by the York Area Tax Bureau or such other tax collector designated by Spring Garden Township for the collection of taxes on earned income and net profits upon any taxpayer whose taxes are or become delinquent and/or remain due and unpaid; provided, however, that Spring Garden Township may amend said fee schedule by resolution from time to time. The York Area Tax Bureau or such other tax collector designated by Spring Garden Township is authorized to retain such costs of collection as set forth in the attached schedule in recovering delinquent taxes and as permitted to be assessed to delinquent taxpayers pursuant to law.

Township of Spring Garden, PA
Friday, December 19, 2014

Chapter 284. TAXATION

Article II. Mercantile License

[Adopted 1-27-1971 by Ord. No. 3-71 (Ch. 24, Part 3, of the 1994 Code)]

§ 284-12. Short title.

This article shall be known and may be cited as the "Mercantile License Tax Ordinance."

§ 284-13. Definitions.

[Amended 2-10-1988 by Ord. No. 220]

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

GROSS VOLUME OF BUSINESS

Both cash and credit transactions.

LICENSE YEAR

The twelve-month period beginning the first day of January in each and every year.

PERSON

Any individual, partnership, limited partnership, association or corporation. Whenever used in any section prescribing and imposing a penalty, the term "person" as applied to associations shall mean the partners or members thereof, and as applied to corporations, the officers thereof.

PERSON, WHOLESALE DEALER, WHOLESALE VENDOR, RETAIL DEALER AND RETAIL VENDOR

Shall not include nonprofit corporations organized for religious, charitable or educational purposes, any association organized for such purposes, agencies of the government of the United States or of the Commonwealth of Pennsylvania, or any person vending or disposing of articles of his own growth, producing or manufacture for shipment or delivery from the place of growth, production or manufacture thereof.

RETAIL DEALER or RETAIL VENDOR

Any person who is a dealer in or vendor of goods, wares and merchandise who is not a wholesaler, dealer or vendor.

TAX COLLECTOR

The Tax Collector of Spring Garden Township or his designated agent.

TEMPORARY, SEASONAL OR ITINERANT BUSINESS

Any business that is conducted at one location for less than 60 consecutive days.

WHOLESALE DEALER or WHOLESALE VENDOR

Any person who sells to dealers in or vendors of goods, wares and merchandise and to no other person.

§ 284-14. Levy and collection of tax.

[Amended 12-14-1994 by Ord. No. 94-5]

For the license year, Spring Garden Township hereby imposes an annual mercantile license tax in the manner and at the rates hereinafter set forth.

§ 284-15. Licenses.

[Amended 10-8-1975 by Ord. No. 57; 2-10-1988 by Ord. No. 220; 12-14-1994 by Ord. No. 94-5]

For the license year beginning January 1, and for each license year thereafter, every person desiring to continue to engage in or hereafter to begin to engage in the business of wholesale or retail vendor or dealer in goods, wares and merchandise and any person conducting a restaurant or other place where food, drink, or refreshments are sold, whether or not the same be incidental to some other business or occupation in Spring Garden Township, shall on or before the 15th day of May, and on or before the 15th day of May for each license year thereafter, or prior to commencing business during such license year, procure a mercantile license for his place of business or, if more than one, for each of his places of business in the Township, from the Tax Collector as required by law. Such license shall be conspicuously posted at the place of business or each of the places of business of every person at all times.

- A. No one to whom a license has been issued or whoever failed to obtain a license shall solicit or peddle merchandise for a fixed location within the rights-of-way of any street, road or alley within the Spring Garden Township.
- B. Anyone violating the provisions of this section shall, upon conviction before a Magisterial District Judge, be sentenced to pay a fine of not more than \$600 and, in default of said payment, shall be sentenced to a term of imprisonment not to exceed 30 days.

§ 284-16. Imposition and rate of tax.

[Amended 12-31-1986 by Ord. No. 197; 2-10-1988 by Ord. No. 220; 12-14-1994 by Ord. No. 94-5]

Every person engaged in any of the following occupations or businesses in the Township shall pay an annual mercantile license tax for the license year beginning January 1 and for each license year thereafter beginning on the first day of January at the rate set forth.

- A. Wholesale vendors or dealers in goods, wares and merchandise: at the rate of one mill on each dollar of the volume of the annual gross business transacted by him.
- B. Retail vendors or dealers in goods, wares and merchandise, and all persons engaged in conducting restaurants or other places where food, drink or refreshments are sold, whether or not the same be incidental to some business or occupations: at the rate of 1 1/2 mills on each dollar of the volume of the annual gross business transacted by him.
- C. Wholesale and retail vendors or dealers in goods, wares, merchandise: at the rate of one mill on each dollar of the volume of the annual gross wholesale business transacted by him and 1 1/2 mills on each dollar of the volume of the annual gross retail business transacted by him.
- D. The tax imposed by this section shall not apply to the dollar volume of annual business covering the resale of goods, wares or merchandise taken by a dealer as a trade-in or part payment for

other goods, wares and merchandise, except to the extent that the resale price exceeds the trade-in allowance.

§ 284-17. Computation of volume of business.

[Amended 2-10-1988 by Ord. No. 220]

- A. Every person subject to the payment of the tax hereby imposed who has commenced his business at least one full year prior to the beginning of the license year shall compute his annual gross volume of business upon the actual gross amount of business transacted by him during the preceding calendar year.
- B. Every person subject to the payment of the tax hereby imposed who has commenced or who commences his business less than one full year prior to the beginning of the license year shall compute his annual gross volume of business for such license year from the actual gross amount of business transacted by him during the portion of the preceding calendar year that he was engaged in business.
- C. Every person subject to the payment of the tax hereby imposed who commences his business subsequent to the beginning of the license year shall compute his annual gross volume of business for such license year upon the gross volume of business transacted by him during the first month of his engaging multiplied by the number of months, or fractions thereof, he engages in business in the license year.
- D. Every person subject to the payment of the tax hereby imposed who engages in a business, temporary, seasonal or itinerant by its nature, shall compute his annual gross volume of business upon the actual gross amount of business transacted by him during the license year.
- E. The Tax Collector is hereby authorized to accept payment under protest of the amount of mercantile tax claimed by the Township in any case where the taxpayer disputes the validity or amount of the Township's claim for tax. If it is thereafter judicially determined by a court of competent jurisdiction that the Township 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.

§ 284-18. Notification and tax calculation for discontinuance of business.

[Added 12-14-1994 by Ord. No. 94-5]

- A. Notification. Within 30 days of the termination of any business in Spring Garden Township, a written notice of termination must be sent to the Township office along with payment of all taxes, fees and debts owed to the Township.
- B. Method of calculation of tax due for a discontinuing business. Divide the previous year's gross receipts by 12 months and multiply that amount by the number of months in business in the current license year. This will give you the taxable amount of gross receipts. Multiply the amount of the gross receipts by the proper tax rate (0.0015 for business privilege and retail and 0.0010 for wholesale) to find the total tax due.

For example: A retail business closed on July 31, 1993; 1992 gross receipts were \$240,000.

The tax would be calculated as follows:

\$240,000 divided by 12 months equals \$20,000/month
\$20,000/month multiplied by seven months equals \$140,000
\$140,000 multiplied by 0.0015 equals \$210 (Total Tax Due)

§ 284-19. Returns.

[Amended 12-31-1974 by Ord. No. 20; 12-10-1986 by Ord. No. 195; 2-10-1988 by Ord. No. 220; 12-14-1994 by Ord. No. 94-5]

- A. 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. A copy of the person's federal business income tax schedule designating gross income shall be appended to the return, together with such other information as the Tax Collector may from time to time deem necessary to verify and expedite the full and proper collection of taxes imposed hereunder.
- B. Every person subject to the tax imposed by this article who commenced his business at least one full year prior to the beginning of any license year shall, on or before the 15th day of May, file with the Tax Collector a return setting forth his name, his business and business address, and such other information as may be necessary in arriving at the actual gross amount of business transacted by him during the preceding calendar year and the amount of tax due.
- C. Every person subject to the tax imposed by this article who has commenced his business less than one full year prior to the beginning of any license year shall, on or before the 15th day of May, file with the Tax Collector a return setting forth his name, his business, business address, and such other information as may be necessary in arriving at the actual gross amount of business transacted by him during the portion of the preceding calendar year that he was engaged in business and the amount of tax due.
- D. Every person subject to the tax imposed by this article who commences business subsequent to the beginning of the license year shall within 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 shall compute his annual gross volume of business for such license year upon the gross volume of business transacted by him during the first month of his engaging in business multiplied by the number of months or fractions thereof he engaged in business in the license year.

§ 284-20. 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.

§ 284-21. Powers and duties of Tax Collector.

- A. It shall be the duty of the Tax Collector to collect and receive the taxes, fines and penalties imposed by this article. 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.
- B. The Tax Collector is hereby charged with the administration and enforcement of the provisions of this article, 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 article, including provisions for the reexamination and correction of returns, and payments alleged or found to be incorrect or as to which an overpayment is claimed or found to be incorrect or found

to have occurred. Any person aggrieved by any decision of the Tax Collector shall have the right to appeal to a court or courts of competent jurisdiction as in other cases provided.

- C. The Tax Collector 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 the Tax Collector the means, facilities and opportunity for such examinations and investigations as are hereby authorized.

§ 284-22. Confidential nature of returns.

Any information gained by the Tax Collector or any other officer, official, agent or employee of the Township as a result of any returns, investigations, hearings or verifications required or authorized by this article 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 article which may be punishable by dismissal from office or employment.

§ 284-23. Suit on collection; penalty.

[Amended 12-31-1974 by Ord. No. 20]

- A. The Tax Collector may sue for the recovery of taxes due and unpaid under this article.
- B. If for any reason the tax is not paid when due in each year, interest at the rate of 6% per annum on the amount of said tax, and an additional penalty of 1/2 of 1% 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.

§ 284-24. Violations and penalties.

[Amended 12-31-1974 by Ord. No. 20; 12-14-1994 by Ord. No. 94-5]

Whoever makes any false or untrue statement on his return, or who refuse 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 is requested, and whoever fails or refuses to file a return required by this article, and whoever fails or refuses to procure a mercantile license when so required under this article or fails to keep his license conspicuously posted at his place of business as herein required shall, upon conviction thereof, be sentenced to pay a fine of not more than \$600 and costs of prosecution and, in default of payment of such fine and costs, to imprisonment for not more than 30 days, provided that each violation of any provision of this article and each day the same is continued shall be deemed a separate offense.

§ 284-25. Fees and costs associated with collection of delinquent taxes.

[Added 8-10-2005 by Ord. No. 05-07]

Spring Garden Township hereby approves and adopts the Cost of Collection Schedule attached hereto and made a part hereof to be imposed by the York Area Tax Bureau or such other tax collector designated by Spring Garden Township for the collection of taxes on earned income and net profits

upon any taxpayer whose taxes are or become delinquent and/or remain due and unpaid; provided, however, that Spring Garden Township may amend said fee schedule by resolution from time to time. The York Area Tax Bureau or such other tax collector designated by Spring Garden Township is authorized to retain such costs of collection as set forth in the attached schedule in recovering delinquent taxes and as permitted to be assessed to delinquent taxpayers pursuant to law.