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ARTICLE III. Mercantile License Tax
[Adopted 11-24-1987 by Ord. No. 1987-13; amended in its entirety 1-9-2003 by Ord. No. 2003-02 (Ch. 24, Part 3, of the 2003 Code)]

§ 300-26. Short title.
 This article shall be known and may be cited as the "Mercantile License Tax Ordinance."

§ 300-27. 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 VOLUME OF BUSINESS

The gross consideration credited or received for or on account of sales made, rentals and/or services rendered, subject only to the following allowable deductions and exemptions:

- A. The dollar volume of business transacted by wholesale or retail dealers derived from the resale of goods, wares and merchandise taken by any dealer as trade-in or as part payment for other goods, wares and extent that the resale price exceeds the trade-in allowance.
- B. Refunds, credits or allowances given by a taxpayer to a purchaser on account of defects in goods, wares or merchandise sold or on account of goods, wares or merchandise returned.
- C. Any commissions paid by a broker to another broker on account of a purchase or sales contract initiated, executed or cleared with such other broker.
- D. Bad debts where the deduction is also taken in the same year for federal income taxation purposes.
- E. Taxes collected as agent for the United States of America, Commonwealth of Pennsylvania, County of York of the Township of Springettsbury.

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 partnerships, shall mean the partners thereof and as applied to corporation and unincorporated associations shall mean the officers thereof.

PERSON, WHOLESALE DEALER, WHOLESALE VENDOR, RETAIL DEALER and RETAIL VENDOR

Shall not include nonprofit corporation organized for religious, charitable or educational purposes and associations 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, production 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, ware and merchandise who is not a wholesale dealer or vendor.

TAX COLLECTOR

The person, public employee, public agency or private agency designated by resolution of the Springettsbury Township Board of Supervisors to collect and administer the tax imposed by this article.

TEMPORARY, SEASONAL or ITINERANT BUSINESS

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

TOWNSHIP

Springettsbury Township, York County, Pennsylvania, and all of the area within its corporate limits.

WHOLESALE DEALER or WHOLESALE VENDOR

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

§ 300-28. Levy and collection of tax.

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

§ 300-29. Licenses.

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 Springettsbury Township for each license year or prior to commencing business during each 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.

§ 300-30. Imposition and rate of tax.

Every person engaged in any of the following occupations or business in the Township shall pay an annual mercantile license tax for each license year thereafter beginning on January 1, at the rate set forth:

A. Wholesale vendors or dealers in goods, wares and merchandise at the rate of 3/4 of a mill on each dollar of the volume of the annual gross volume of 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 refreshment are sold, whether or not the same be incidental to some other business or occupation at the rate of 1 1/2 mills on each dollar of the volume of the annual gross volume of business transacted by him.

C. Wholesale and retail vendors or dealers in goods, wares and merchandise at the rate of 3/4 of a mill on each dollar of the volume of the annual gross wholesale volume of business transacted by him and 1 1/2 mills on each dollar of the volume of the annual gross retail volume of business transacted by him.

§ 300-31. Computation of volume of business.

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 any 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 13 full months prior to the beginning of the license year shall compute his annual gross volume of business for such license year by multiplying by 12 the monthly average of the actual gross amount of business transacted by him during the months in the preceding calendar year he was engaged in business.

C. Every person, subject to the payment of the tax hereby imposed, who commences his business less than one full year prior to the end of the preceding calendar year or prior to the beginning of any 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 in business multiplied by the number of months, or fractions thereof, he engages in business in the present calendar 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 each license year.

§ 300-32. Returns.

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.

B. Every person, subject to the tax imposed by this article, who has commenced his business less than 12 full months prior to the beginning of any license year shall, on or before April 15, 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 monthly average of the actual gross amount of business transacted by him during the months in the preceding calendar year he was engaged in business and the amount of tax due.

C. Every person, subject to the tax imposed by this article, who has commenced his business more than 12 months prior to the beginning of any license year shall, on or before April 15, 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 months in the preceding calendar year he was engaged in business and the amount of tax due.

D. Every person, subject to the tax imposed by this article, who commences his 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 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 the tax due.

E. Every person, subject to the payment of the tax imposed by this article, who engages in a business temporary, seasonal or itinerant in its nature shall, within seven 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.

§ 300-33. Payment.

At the time of filing the return, the person making the same shall pay the amount of tax shown as due thereon to the Tax Collector.

§ 300-34. Powers and duties of Tax Collector.

A. It shall be the duty of the Tax Collector to collect and receive 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. The Commissioners may, by resolution, adopt 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 and make refunds where necessary.

C. Tax Collector or his duly authorized representative 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 Tax Collector the means, facilities and opportunity for such examinations and investigations as are hereby authorized.

§ 300-35. 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.

§ 300-36. Suit on collection; penalty.

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.

§ 300-37. Enforcement notice and remedies.

A. Enforcement notice. If it appears to the Township that a violation of this article has occurred, the Township shall initiate enforcement proceedings by sending an enforcement notice as provided by Act 50 of 1998 (the Taxpayers Bill of Rights Editor's Note: See 53 Pa. C.S.A. § 8421 et seq.) and by such rules and procedures as may be established by resolution of the Board of Supervisors.

B. Enforcement remedies.

(1) Each day that a violation continues or each section of this article which shall be found to have been violated shall constitute a separate offense. Any person, partnership or corporation who or which has violated or permitted the violation of the provisions of this article shall, upon being found liable therefore in a civil enforcement proceeding commenced by the

Township, pay a judgment as calculated below, plus all court costs, including reasonable attorney fees incurred by the Township. The amount of the judgment shall be calculated by imposing a civil enforcement penalty of \$50 per day for each section of this article violated, for each day of the determination of a violation by the district justice. If the defendant neither pays nor timely appeals the judgement, the Township may enforce judgment pursuant to the applicable rules of civil procedure.

(2) Nothing contained in this section shall be construed or interpreted to grant to any person or entity other than the Township the right to commence any action for enforcement pursuant to this section.

(3) For purposes of calculating the number of days which a violation has occurred, the first day of the violation will be the day immediately following the date of required compliance set forth in the enforcement notice defined in the previous subsection.

(4) District justices shall have initial jurisdiction over proceedings brought under this section.

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