

Part 1

Business Privilege

Section 1. Short Title. This ordinance<sup>1</sup> shall be known and may be cited as the "Business Privilege Tax Ordinance,"<sup>2</sup> (December 19, 1966, Section 1, as reenacted November 20, 1967, and as amended by Ordinance 288, January 15, 1968)

Section 2. Definitions.<sup>3</sup> The following words and phrases when used in this ordinance<sup>4</sup> shall have the meaning ascribed to them in this section unless the context clearly indicates a different meaning:

(a) "Person" shall mean 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 of America, or the Commonwealth of Pennsylvania, or any public utility.

(b) "Service" shall mean any act or instance of helping or benefiting another for a consideration.

(c) "License year" shall mean the twelve (12) month period beginning the first day of January, 1968, and ending the 31st day of December, 1968, (and each calendar year thereafter.)<sup>5</sup>

(d) "Gross receipts" shall include 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 may materials entering into or becoming component parts of the services performed.

(e) "Treasurer" shall mean the Treasurer of the Borough of West York.

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1. Sections 1 to 15 of this chapter.
  2. The enacting clause of this ordinance stated that it was enacted by authority of the Act of December 31, 1965 (Act 511); Section 16 of this ordinance provided that the effective date of the ordinance was to be January 11, 1967, and the ordinance was to be in effect for a period of one year. It was reenacted for the fiscal year 1968 on November 20, 1967, and the latter ordinance was amended by Ordinance 288, which reenacted the basic ordinance for 1968 and, thereafter, from year to year until substantially changed.
  3. This heading, and the headings of Sections 2 to 15 of this chapter, are part of this ordinance as enacted.
  4. Sections 1 to 15 of this chapter.
  5. The bracketed material here and elsewhere in this ordinance is inserted to fulfill the requirements of Ordinance 288 making this a permanent ordinance. See Note 2 of this chapter.

(XXIII, sec. 2, cont'd)

(f) "License Tax Officer" shall mean the person authorized and empowered by the Borough to collect the taxes imposed hereby<sup>6</sup> and to enforce the provisions of this ordinance.

(g) "Temporary, seasonal or itinerant business" shall mean any business, trade, occupation or profession that is conducted at one location for less than sixty (60) days.

(December 19, 1966, Section 2, as reenacted November 20, 1967, and as amended by Ordinance 288, January 15, 1968)

Section 3. Authority to Levy and Collect Tax. The Borough hereby imposes a business privilege tax for the license year 1968 (and annually thereafter)<sup>7</sup> in the manner and at the rates hereinafter<sup>8</sup> set forth. Except as hereinafter provided, such tax shall be in addition to any other tax levied and collected under any existing ordinance. This ordinance<sup>9</sup> is enacted under the authority of the Act of Assembly as approved the 31st day of December, 1966, P.L. 511.<sup>10</sup> (December 19, 1966, Section 3, as reenacted November 20, 1967, and as amended by Ordinance 288, January 15, 1968)

Section 4. Imposition and Rates of Tax. Every person engaging in a business, trade, occupation or profession, hereinafter listed, in the Borough and maintaining a place, office or establishment within the Borough for the conduct of said business, trade, occupation or profession, shall pay a business privilege tax at the rate of one and one-half (1½) mills on his gross receipts derived from all services rendered to clients, patients and customers.

Every person engaging in a business, trade, occupation or profession, hereinafter listed, in the Borough, and maintaining no place, office or establishment within the Borough for the conduct of said business, trade, occupation or profession, shall pay a business privilege tax at the rate of one and one-half (1½) mills on his gross receipts derived from all services rendered within the Borough to clients, patients and customers.

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

Printers; lithographers; processors; laundry operators; launderette operators; warehousemen; upholsterers; doctors; lawyers; engineers; architects; chemists; chiropractors; chiropodists; certified public accountants; public accountants; real estate brokers; cleaning, pressing and dyeing establishment operators; shoe repair shop operators; tailors; electrical, plastering, bricklaying, carpentry, heating, ventilating, plumbing and painting contractors, contractors engaged in the classes of heavy building or other construction of any kind or

6. By Sections 3 and 4 of this chapter.
7. See Note 5 of this chapter.
8. In Section 4 of this chapter.
9. Sections 1 to 15 of this chapter.
10. This refers to Act 511 of 1965 (P.L. 1257), not 1966 P.L. 511.

in the alteration, maintenance or repair thereof; repairers of electrical, electronic or automotive machinery or equipment or other machinery and equipment and other wares and merchandise; and truckers; hailing contractors; dressmakers; 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.<sup>11</sup>

(December 19, 1966, Section 4, as reenacted November 20, 1967, and as amended by Ordinance 288, January 15, 1968, and by Ordinance 321, December 27, 1976, Section 4)

Section 5. Determination of Gross Receipts.

(a) Every person subject to the tax hereby<sup>12</sup> imposed, who has commenced his business at least one (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.

(b) Every person subject to the tax hereby imposed, who has commenced his business less than one (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 twelve (12).

(c) Every person subject to 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 he engages in business in the license year.

(d) Every person subject to 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) Every person who shall discontinue business during the license year, after having paid the business privilege tax, being imposed by this ordinance<sup>13</sup> for the entire year, shall, upon making proper application to the License Tax Officer, be entitled to receive a refund of a pro-rata amount of the tax paid, based upon the period of time remaining in the license year after the discontinuance of the business.

(December 19, 1966, Section 5, as reenacted November 20, 1967, and as amended by Ordinance 288, January 15, 1968)

11. Ordinance 321 increased the rate of the tax from one mill to  $1\frac{1}{2}$  mills; Section 3 of that ordinance provided that the ordinance was to become effective January 1, 1977, and be applicable to the levy, assessment, return and collection of the tax for the license year 1977, and from year to year thereafter; Section 4 repealed all conflicting or inconsistent ordinances to the extent of the conflict or inconsistency.

12. By Section 4 of this chapter.

13. Sections 1 to 15 of this chapter.

Section 6. Returns.

(a) Every return shall be made upon a form prescribed by the Borough License Tax Officer. Every person making a return shall certify the correctness thereof by affidavit.

(b) Every person subject to the tax hereby<sup>14</sup> imposed who has commenced his business at least one (1) full year prior to the beginning of the license year, shall, on or before the 15th day of April of the license year, file with the License Tax Officer a return setting forth his name, his business, his business address and such other information as may be required by the License Tax Officer in order to determine his actual gross receipts for the preceding calendar year and the amount of the tax due.

(c) Every person subject to the tax hereby imposed, who has commenced his business less than one (1) full year prior to the beginning of the license tax year, shall, on or before the 15th day of April of the license year, file with the License Tax Officer a return setting forth his name, his business, his business address and such other information as may be required by the License Tax Officer in order to determine his actual gross receipts for his first month of business and the amount of tax due.

(d) Every person subject to the tax hereby imposed, who commences business subsequent to the beginning of the license year, shall, within forty (40) days from the date of commencing such business, file a return with the License Tax Officer setting forth his name, his business, his business address and such other information as may be required by the License Tax Officer in order to determine his actual gross receipts for his first month of business and the amount of the tax due.

(e) Every person subject to the tax hereby imposed, who engages in a business temporary, seasonal or itinerant in nature, shall, within seven (7) days from the date he completes such business, file with the License Tax Officer a return setting forth his name, his business, his business address and such other information as may be required by the License Tax Officer in order to determine his actual gross receipts for the period he engages in business during the license year and the amount of the tax due.

(December 19, 1966, Section 6, as reenacted November 20, 1967, and as amended by Ordinance 288, January 15, 1968)

Section 7. Payment. At the time of filing a return the person making the same shall pay the amount of tax shown as due thereon to the Borough License Tax Officer.

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14. By Section 4 of this chapter.

All taxes, interest and penalties imposed under the provisions of this ordinance<sup>15</sup> shall be payable to the Borough License Tax Officer, who, upon payment to him of the tax imposed, together with any interest and penalties due thereon, shall give to the person paying the same a receipt therefor.

(December 19, 1966, Section 7, as reenacted November 20, 1967, and as amended by Ordinance 238, January 15, 1968)

Section 8. Assessment of Tax; Enforcement.

(a) The License Tax Officer is hereby charged with the administration and enforcement of the provisions of this ordinance<sup>16</sup> 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 ordinance.

(b) If the License Tax Officer is not satisfied with the return made by any taxpayer or supposed taxpayer, or if any taxpayer or supposed taxpayer shall neglect or refuse to file any return required by this ordinance, the License Tax Officer is hereby authorized and empowered to determine or re-determine the tax due by such person based upon the facts contained in the return, or upon any information within his possession or that shall come into his possession, and for this purpose he or his representative or any duly authorized tax examiner of the Borough is authorized to examine any books, papers and records of any such person in order to verify the accuracy of any return or payment made under the provisions thereof, or to ascertain whether the taxes imposed by this ordinance have been paid; and every such person is hereby required to submit his books, papers and records to such examination upon request of the License Tax Officer and to give him or his representative or any duly authorized officer or tax examiner of the Borough, the means, facilities and opportunity for such examination. The License Tax Officer is hereby authorized and directed to make and keep such records and prepare such forms as may be necessary or convenient to carry this ordinance into effect and may, in his discretion, require the reasonable deposits to be made by licensees who engage in a business temporary, seasonal or itinerant by its nature as will secure payment of the tax imposed by this ordinance to the Borough.

(c) If any taxpayer or supposed taxpayer shall neglect or refuse to file any return required by this ordinance, to to pay the tax imposed by this ordinance, or if any person pays less than the correct amount of the tax due from him, the License Tax Officer may estimate or determine the tax due by such person and the amount of interest and penalties thereon.

(d) The Borough Council shall have the same power to alter, modify, diminish or correct any determination, estimate or re-determination made under the provisions of this ordinance,

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15. Sections 1 to 15 of this chapter.

16. Sections 1 to 15 of this chapter.

(XXIII, sec. 8(d), cont'd)

as in the case of other license fees and taxes.

(December 19, 1966, Section 8, as reenacted November 20, 1967, and as amended by Ordinance 288, January 15, 1968)

Section 9. Suits for Tax; Interest, Penalties.

(a) All taxes, interest and penalties due and unpaid under this ordinance<sup>17</sup> shall be recoverable by the Borough Solicitor as other debts due the Borough are now by law recoverable.

(b) In the event that the amount of tax paid by any taxpayer is less than the amount determined to be due from such taxpayer, interest shall be paid on the difference at the rate of one-half of one percent per month, or fractional part thereof, from the day said tax was due and payable until the day said tax is fully paid. For the purpose of this provision and the provisions of Section 9(c) of this ordinance,<sup>18</sup> the tax imposed by this ordinance shall be deemed due and payable on April 15 of the license year; or in the case of taxpayers who file returns under Section 6(d) and 6(c) of this ordinance,<sup>19</sup> said tax shall be deemed due and payable at the time of filing the return.

(c) In the event that any taxpayer neglects or refuses to pay any of the tax imposed by this ordinance, interest shall be paid upon the total amount determined by the License Tax Officer to be due from such taxpayer at the rate of one-half of one percent per month, or fractional part thereof, from the day said tax was due and payable until the date said tax is fully paid; and, in addition thereof, a penalty in the amount of five percent of the amount of the tax determined to be due shall be added thereto and collected by the License Tax Officer. Such penalty shall be in addition to any other penalty imposed by this ordinance.<sup>20</sup>

(d) In the event that any taxpayer neglects or refuses to file the return required to be filed by this ordinance, a penalty in the amount of five percent of the amount of tax due from such taxpayer shall be collected by the License Tax Officer. Such penalty shall be in addition to any other penalty imposed by this ordinance.

(December 19, 1966, Section 9, as reenacted November 20, 1967, and as amended by Ordinance 288, January 15, 1968)

Section 10. Disposition of Tax. All taxes, interest and penalties collected or received under the provisions of this ordinance<sup>21</sup> shall be paid into the Treasury of the Borough for

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17. Sections 1 to 15 of this chapter.

18. Subsection (c) of this section.

19. Sections 6(c) and 6(d) of this chapter.

20. See Section 13 of this chapter.

21. Sections 1 to 15 of this chapter.

the use and benefit of the Borough. (December 19, 1966, Section 10, as reenacted November 20, 1967, and as amended by Ordinance 288, January 15, 1968)

Section 11. Prohibited Levies. Nothing herein<sup>22</sup> contained shall be construed to empower the Borough to levy and collect the taxes hereby<sup>23</sup> imposed on any person, or any business, or any portion of any business, trade, occupation or profession, not within the taxing power of the Borough under the Constitution of the United States and the Constitution and the laws of the Commonwealth of Pennsylvania. (December 19, 1966, Section 11, as reenacted November 20, 1967, and as amended by Ordinance 288, January 15, 1968)

Section 12. Severability Clause. If any provision of this ordinance,<sup>24</sup> or the application thereof to any person or circumstances, is held invalid, the remainder of this ordinance and the application of such provision to other persons or circumstances shall not be affected thereby; and to this end the provisions of this ordinance are hereby declared to be severable. (December 19, 1966, Section 12, as reenacted November 20, 1967, and as amended by Ordinance 288, January 15, 1968)

Section 13. Penalties. Any person, or any officer, agent, servant or employe thereof, who shall fail, neglect or refuse to comply with any of the terms or provisions of this ordinance,<sup>25</sup> or of any regulations or requirements made pursuant thereto and authorized thereby or who knowingly makes any false or untrue statements on his return, shall, upon his conviction thereof, before the District Justice having jurisdiction, be sentenced to pay a fine of not more than three hundred dollars (\$300.00) and costs of prosecution for each offense, to be collected as other fines and costs, and in default of payment of said fine and costs shall be imprisoned in the York County Jail for a period of time not exceeding ninety (90) days. The fine imposed by this section shall be in addition to any other penalty imposed by any other section of this ordinance.<sup>26</sup> (December 19, 1966, Section 13, as reenacted November 20, 1967, and as amended by Ordinance 288, January 15, 1968, and by Ordinance 358, October 6, 1980)

Section 14. Effective Date. The tax levied herein<sup>27</sup> shall go into effect thirty (30) days from the time of the adoption of this ordinance. Its provisions shall apply to the levy, assessment and collection of business privilege taxes in the year 1968 (and subsequent years).<sup>28</sup> Nothing herein contained shall be taken or deemed to preclude, impair or affect the levy, assessment

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22. In this ordinance, Sections 1 to 15 of this chapter.

23. By Section 4 of this chapter.

24. Sections 1 to 15 of this chapter.

25. Sections 1 to 15 of this chapter.

26. By Section 9, subsections (c) and (d), of this chapter.

27. In this ordinance, Sections 1 to 15 of this chapter.

28. See Note 5 of this chapter.

(XXIII, sec. 14, cont'd)

or collection of taxes for or during years prior to 1968 under, and in accordance with, the provisions of the ordinance in effect during said years. (December 19, 1966, Section 14, as reenacted November 20, 1967, and as amended by Ordinance 288, January 15, 1968)

Section 15. Returns to be Confidential. Any information gained by the License Tax Officer or any other official or agent of the Borough as a result of any returns, investigations or verifications required or authorized by this ordinance,<sup>29</sup> shall be confidential, except for official purposes, and except in accordance with proper judicial order, as otherwise provided by law. Any disclosure of any such information, contrary to the provisions of this section, shall constitute a violation of this ordinance. (December 19, 1966, Section 15, as reenacted November 20, 1967, and as amended by Ordinance 288, January 15, 1968)

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29. Sections 1 to 15 of this chapter.



Part 3

Mercantile License

Section 41. Short Title.<sup>54</sup> This ordinance<sup>55</sup> shall be known as and may be cited as the "Mercantile License Tax Ordinance."<sup>56</sup> (December 19, 1966, Section 1, as reenacted November 20, 1967, and as amended by Ordinance 288, January 15, 1968)

Section 42. Definitions. The following words and phrases when used in this ordinance<sup>57</sup> shall have the meanings ascribed to them in this section unless the context clearly indicates a different meaning.

(a) "Person" shall mean any individual, partnership, limited partnership, association or corporation. The singular shall include the plural and the masculine, the feminine and neuter.

(b) "Wholesale vendor" shall mean any person who sells to dealers in, or vendors of, goods, wares, and merchandise and to no other persons.

(c) "Retail vendor" shall mean any person who is a dealer in, or vendor of, goods, wares and merchandise who is not a wholesale vendor or a wholesale or retail vendor as hereinafter described.

(d) "Wholesale and retail vendor" shall mean any person who sells to dealers in, or vendors of, goods, wares and merchandise and to other persons.

(e) The terms "person" and "wholesale vendor" and "retail vendor" and "wholesale and retail vendor" shall not include non-profit corporations or associations organized for religious, charitable or educational 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 manufacture for shipment or delivery from the place of manufacture thereof, or any farmer vending or disposing of his own produce or growth.

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54. This heading, and the headings of Sections 42 to 55 of this chapter, are part of this ordinance as enacted.

55. Sections 41 to 55 of this chapter.

56. The enacting clause of this ordinance stated that the ordinance was enacted under the authority of the Act of December 31, 1965. Section 16 of this ordinance provided that the effective date of the ordinance was to be January 1, 1967, and that the ordinance was to be in effect for a period of one year. The ordinance was reenacted for the fiscal year 1968 on November 20, 1967, and the latter ordinance was amended by Ordinance 288 to provide that the basic ordinance was to remain in effect for 1968 and from year to year thereafter until changed.

57. Sections 41 to 55 of this chapter.

(XXIII, sec. 42, cont'd)

(f) "Gross volume of business" shall mean the money or moneys worth received by any vendor in, or by reason of, the sale of goods, wares and merchandise, including in every case, cash, credits, and except as herein provided, property of any kind or nature, without deduction therefrom on account of the costs of the property sold, the cost of materials, labor and services, expenses, interest, discounts, other taxes paid, and other expenses; but not including the dollar volume of business transacted by vendors derived from the resale of goods, wares and merchandise taken by any vendor as a trade-in or as part payment for other goods, wares and merchandise, except to the extent that the resale price exceeds the trade-in allowance.

(g) "Temporary, seasonal or itinerant business" shall mean any business that is conducted at one location for less than sixty (60) consecutive calendar days.

(h) "Borough" shall mean the Borough of West York.

(i) "License year" shall mean the twelve (12) month period beginning the first day of January, 1968, and ending the 31st day of December, 1968, (and each calendar year thereafter).<sup>58</sup>  
(December 19, 1966, Section 2, as reenacted November 20, 1967, and as amended by Ordinance 288, January 15, 1968)

Section 43. Authority to Levy and Collect Tax; License Fees.  
The Borough hereby imposes a mercantile license tax in the manner and at the rates hereinafter<sup>59</sup> set forth. Except as hereinafter provided such tax shall be in addition to any other tax levied and collected under any existing ordinance. This ordinance<sup>60</sup> is enacted under the authority of the Act of December 31, 1966, P.L. 511<sup>61</sup> and its amendments. (December 19, 1966, Section 3, as reenacted November 20, 1967, and as amended by Ordinance 288, January 15, 1968)

Section 44. Imposition and Rates of Tax. Every person engaging in the business of wholesale vendor, retail vendor, or wholesale and 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, or place of amusements, whether or not the same be incidental or some other business or occupation in the Borough and maintaining said business within the Borough, regardless of whether said business is transacted within the Borough, or beyond the boundaries thereof, shall pay a mercantile tax for the license year on his total gross volume of business at the rates hereinafter set forth.

58. The bracketed material here and elsewhere in this ordinance is inserted to fulfill the requirements of Ordinance 288 making this a permanent ordinance; see Note 56 of this chapter.

59. In Sections 44 to 55 of this chapter.

60. Sections 41 to 55 of this chapter.

61. This refers to the Act of 1965 P.L. 1257 (Act 511).

Every person engaging in the business of wholesale vendor, retail vendor or wholesale and retail vendor in the Borough, who maintains no place of business in the Borough, who maintains no place of business in the Borough, shall pay a mercantile tax for the license year on his gross volume of business transacted within the Borough at the rates hereinafter set forth.

(a) Wholesale vendors in goods, wares and merchandise at the rate of one (1) mill on each dollar of the annual gross volume of business transacted by them.

(b) Retail vendors in goods, wares and merchandise, all persons engaged in conducting restaurants or other places where goods, food, drink or refreshments are sold, and all persons conducting places of amusement, at the rate of one and one-half (1½) mill on each dollar of the annual gross volume of business transacted by them.

(c) Wholesale and retail vendors in goods, wares and merchandise at the rate of one (1) mill on each dollar of the annual gross volume of wholesale business transacted by them and at the rate of one and one-half (1½) mill on each dollar of the annual gross volume of retail business transacted by them.<sup>62</sup>

(December 19, 1966, Section 4, as reenacted November 20, 1967, and as amended by Ordinance 288, January 15, 1968, and by Ordinance 321, December 27, 1976, Section 2)

Section 45. Computation of Volume of Business.

(a) Every person subject to the tax hereby<sup>63</sup> imposed, who has commenced his business at least one full year prior to the beginning of the license year shall compute his gross volume of business for the license year upon the annual gross amount of business transacted by him during the preceding calendar year.

(b) Every person subject to the tax hereby imposed who has commenced or who commences his business less than one (1) full year prior to the beginning of the license year, shall compute his gross volume of business for the license year upon the gross volume of business transacted by him during the first month he engages in business multiplied by twelve (12).

(c) Every person subject to the tax hereby imposed, who commences his business subsequent to the beginning of the

62. Ordinance 321 increase the rate of the tax payable by wholesale vendors from ¼ mill to one mill, that by retail vendors from one mill to 1½ mills. Section 3 of that ordinance provided that the ordinance was to become effective January 1, 1977, and be applicable to the levy, assessment, return and collection of the tax for the license year 1977, and from year to year thereafter; Section 4 repealed all conflicting or inconsistent ordinances to the extent of the conflict or inconsistency.

63. By Section 44 of this chapter.

(XXIII, sec. 45(c), cont'd)

license year, shall compute his gross volume of business for the 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 such license year.

(d) Every person subject to the tax hereby imposed who engages in a business temporary, seasonal or itinerant in its nature, shall compute his gross volume of business for the license year upon the actual gross amount of business transacted by him during the license year.

(e) Every person who shall discontinue business during the license year, after having paid the mercantile tax for the entire year, shall upon making proper application to the License Tax Officer, be entitled to receive a refund of a pro-rata amount of the tax paid, based upon the period of time he was not in business during the license year.

(December 19, 1966, Section 5, as reenacted November 20, 1967, and as amended by Ordinance 288, January 15, 1968)

Section 46. Returns.

(a) Every return shall be made upon a form prescribed by the Borough License Tax Officer, and every person making a return shall certify the correctness thereof by affidavit.

(b) Every person subject to the tax hereby<sup>64</sup> imposed, who has commenced his business at least one full year prior to the beginning of the license year, shall on or before the 15th day of April of the license year, file with the License Tax Officer a return setting forth his name, his business and business address and such other information as may be required by the License Tax Officer in order to determine his actual gross volume of business for the preceding calendar year and the amount of the tax due.

(c) Every person subject to the tax hereby imposed, who has commenced his business less than one full year prior to the beginning of the license year, shall, on or before the 15th day of April of the license year, file with the License Tax Officer a return setting forth his name, his business, his business address and such other information as may be required by the License Tax Officer, in order to determine his actual gross volume of business for his first month of business and the amount of the tax due.

(d) Every person subject to the tax hereby imposed, who commences business subsequent to the beginning of the license year, shall, within forth (40) days from the date of commencing such business, file a return with the License Tax Officer, setting forth his name, his business, his business address and

64. By Section 44 of this chapter.

and such other information as may be required by the License Tax Officer, in order to determine his actual gross volume of business for his first month of business and the amount of the tax due.

(e) Every person subject to the tax hereby imposed, who engages in a business temporary, seasonal or itinerant in its nature, shall, within seven (7) days from the date he completes his business, file with the License Tax Officer a return setting forth his name, his business, his business address and such other information as may be required by the License Tax Officer in order to determine his actual gross volume of business for the period he engages in business during the license year and the amount of the tax due.

(December 19, 1966, Section 6, as reenacted November 20, 1967, and as amended by Ordinance 288, January 15, 1968)

Section 47. Payment. At the time of filing a return the person making the same shall pay the amount of tax as due thereon to the Borough License Tax Officer.

All taxes, interest and penalties imposed under the provisions of this ordinance,<sup>65</sup> shall be payable to the Borough License Tax Officer, who, upon payment to him of the tax imposed, together with any interest and penalties due thereon, shall give to the person making the payment a receipt therefor.

(December 19, 1966, Section 7, as reenacted November 20, 1967, and as amended by Ordinance 288, January 15, 1968)

Section 48. Assessment of Tax; Enforcement.

(a) The License Tax Officer is hereby charged with administration and enforcement of the provisions of this ordinance<sup>66</sup> 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 ordinance.

(b) If the License Tax Officer is not satisfied with the return made by any taxpayer, or supposed taxpayer, or if any taxpayer or supposed taxpayer, shall neglect or refuse to file any return required by this ordinance, the License Tax Officer is hereby authorized and empowered to determine or re-determine the tax due by such person, based upon the facts contained in the return, or upon any information within his possession, or that shall come into his possession, and for this purpose he or his representative, or any duly authorized tax examiner of the Borough, is authorized to examine any books, papers and records of any such person in order to verify

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65. Sections 41 to 55 of this chapter.

66. Sections 41 to 55 of this chapter.

the accuracy of any return or payment made under the provision thereof; or to ascertain whether the taxes imposed by this ordinance have been paid; and every such person is hereby required to submit his books, papers and records to such examination upon request of the License Tax Officer and to give him or his representative or any duly authorized tax examiner of the Borough, the means, facilities and opportunity for such examination. The License Tax Officer is hereby authorized and directed to make and keep such records and prepare such forms as may be necessary or convenient to carry this ordinance into effect and may, in his discretion, require reasonable deposits to be made by licensees who engage in business temporary, seasonal or itinerant by its nature as will secure payment of the tax imposed by this ordinance to the Borough.

(c) If any taxpayer, or supposed taxpayer, shall neglect or refuse to file any return required by this ordinance, or to pay the tax imposed by this ordinance, or if any person pays less than the correct amount of the tax due from him, the License Tax Officer may estimate or determine the tax due by such person and the amount of interest and penalties thereon.

(d) The Borough Council shall have the same power to alter, modify, diminish or correct any determination, estimate or re-determination made under the provisions of this ordinance as in the case of other license fees and taxes.

(December 19, 1966, Section 8, as reenacted November 20, 1967, and as amended by Ordinance 288, January 15, 1968)

Section 49. Suits for Tax; Interest; Penalties.

(a) All taxes, interest and penalties due and unpaid under this ordinance<sup>67</sup> shall be recoverable by the Borough Solicitor as other debts due the Borough are now by law recoverable.

(b) In the event that the amount of tax paid by any taxpayer is less than the amount determined by the Borough to be due from such taxpayer, interest shall be paid on the difference at the rate of one-half of one percent per month or fractional part thereof from the day said tax was due and payable until the day said tax is fully paid. For the purpose of this provision and the provisions of Section 9(c)<sup>68</sup> of this ordinance, the tax imposed by this ordinance shall be deemed due and payable on April 15 of the license year, or in the case of taxpayers who file returns under Sections 6(d) and 6(c) of this ordinance,<sup>69</sup> said tax shall be deemed due and payable at the time of the filing of the return.

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67. Sections 41 to 55 of this chapter.

68. Subsection (c) of this section.

69. Subsections (d) and (c), respectively, of this section.

(c) In the event that any taxpayer neglects or refuses to pay any of the tax imposed by this ordinance, interest shall be paid upon the total amount determined by the License Tax Officer to be due from such taxpayer at the rate of one-half of one percent per month or fractional part thereof from the day said tax was due and payable until the day said tax is fully paid; and, in addition thereof, a penalty in the amount of five percent of the amount of the tax determined to be due shall be added thereto and collected by the License Tax Officer. Such penalty shall be in addition to any other penalty imposed by this ordinance.<sup>70</sup>

(d) In the event that any taxpayer neglects or refuses to file the return required to be filed by this ordinance, a penalty in the amount of five percent of the amount of tax due from such taxpayer shall be collected by the License Tax Officer. Such penalty shall be in addition to any other penalty imposed by this ordinance.

(December 19, 1966, Section 9, as reenacted November 20, 1967, and as amended by Ordinance 288, January 15, 1968)

Section 50. Disposition of Tax. All taxes, interest and penalties collected or received under the provisions of this ordinance<sup>71</sup> shall be paid into the treasury of the Borough for the use and benefit of the Borough. (December 19, 1966, Section 10, as reenacted November 20, 1967, and as amended by Ordinance 288, January 15, 1968)

Section 51. Prohibited Levies. Nothing herein<sup>72</sup> contained shall be construed to empower the Borough to levy and collect the taxes hereby<sup>73</sup> imposed, or any person, or any business or any portion of any business, trade, occupation or profession, not within the taxing power of the Borough under the Constitution of the United States and the laws of the Commonwealth of Pennsylvania. (December 19, 1966, Section 11, as reenacted November 20, 1967, and as amended by Ordinance 288, January 15, 1968)

Section 52. Severability Clause. If any provision of this ordinance,<sup>74</sup> or the application thereof to any person or circumstances, is held invalid the remainder of this ordinance and the application of such provision to other persons or circumstances shall not be affected thereby; and to this end the provisions of this ordinance are hereby declared to be severable. (December 19, 1966, Section 12, as reenacted November 20, 1967, and as amended by Ordinance 288, January 15, 1968)

Section 53. Penalties. Any person, or any officer, agent, servant or employe thereof, who shall fail, neglect or refuse

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70. See Section 53 of this chapter.

71. Sections 41 to 55 of this chapter.

72. In this ordinance, Sections 41 to 55 of this chapter.

73. By Section 44 of this chapter.

74. Sections 41 to 55 of this chapter.

to comply with any of the terms or provisions of this ordinance,<sup>75</sup> or any regulations or requirements made pursuant thereto and authorized thereby, or who knowingly makes any false or untrue statements on his return, shall, upon conviction thereof before the District Justice having jurisdiction, be sentenced to pay a fine of not more than three hundred dollars (\$300.00) and costs of prosecution for each offense, to be collected as other fines and costs, and in default of payment of said fines and costs shall be imprisoned in the York County Jail for a period not exceeding ninety (90) days.<sup>76</sup> The fine imposed by this section shall be in addition to any other penalty imposed by any other section of this ordinance.<sup>77</sup> (December 19, 1966, Section 13, as reenacted November 20, 1967, and as amended by Ordinance 288, January 15, 1968, and by Ordinance 352, October 6, 1980)

Section 54. Effective Date. The tax levied herein<sup>78</sup> shall go into effect thirty (30) days from the time of the adoption of this ordinance. Its provisions shall apply to the levy, assessment and collection of mercantile license taxes in the year 1968 (and subsequent years).<sup>79</sup> Nothing herein contained shall be taken to preclude, impair or affect the levy, assessment and collection of taxes for or during years prior to 1968 under, and in accordance with, the provisions of the ordinance in effect during said year. (December 19, 1966, Section 14, as reenacted November 20, 1967, and as amended by Ordinance 288, January 15, 1968)

Section 55. Returns to be Confidential. Any information gained by the License Tax Officer, or any other official or agent of the Borough, as a result of any returns, investigations or verifications required or authorized by this ordinance<sup>80</sup> shall be confidential, except for official purposes, and except in accordance with proper judicial order, or as otherwise provided by law. Any disclosure of any such information, contrary to the provisions of this section, shall constitute a violation of this ordinance. (December 19, 1966, Section 15, as reenacted November 20, 1967, and as amended by Ordinance 288, January 15, 1968)

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75. Sections 41 to 55 of this chapter.

76. The maximum term of imprisonment of Borough ordinance violators is fixed by Section 3307 of the Borough Code at 30 days, not 90 days.

77. See Section 49 of this chapter.

78. In this ordinance, Sections 41 to 55 of this chapter.

79. See Note 58 of this chapter.

80. Sections 41 to 55 of this chapter.