

§ 225-29. Effective date.

The provisions of this article shall become effective upon the expiration of Ordinance No. 67-3 enacted February 14, 1967, and shall continue until repealed.

ARTICLE IV

Mercantile License Tax

[Adopted 12-31-1992 as Ch. 24, Part 2, of the 1992 Code of Ordinances]

§ 225-30. Title.

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

§ 225-31. Definitions. [Amended 5-11-1993 by Ord. No. 93-14]

- A. 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:

- (1) The dollar volume of business transacted by wholesale and 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 merchandise, except to the extent that the resale price exceeds the trade-in allowance.
- (2) 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.
- (3) 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.
- (4) Bad debts, where the deduction is also taken in the same year for federal income taxation purposes.
- (5) Taxes collected as agent for the United States of America, Commonwealth of Pennsylvania, County of York or the Township of York.

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 corporations and unincorporated associations, shall mean the officers thereof.

RETAIL DEALER or RETAIL VENDOR — Any person who is a dealer in or vendor of goods, wares and merchandise who is not a wholesale dealer or vendor.

TAX COLLECTOR — A Tax Collector duly appointed by the Board of Commissioners of York Township for the purpose of collecting this tax.

TEMPORARY, SEASONAL OR ITINERANT BUSINESS — Any business that is conducted at one location for less than 60 consecutive days.

TOWNSHIP — The Township of York.

WHOLESALE DEALER or WHOLESALE VENDOR — Any person who is a dealer or vendor of goods, wares and merchandise who is not a retail dealer or vendor.

- B. The terms "person," "wholesale dealer," "wholesale vendor," "retail dealer" and "retail vendor" shall not include nonprofit corporations 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.

§ 225-32. Levy and collection of tax.

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

§ 225-33. Licenses.

For the license year beginning January 1, 1987, and for each license year thereafter, on January 1, 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 is incidental to some other business or occupation in York Township, shall, on or before the first day of January 1987, and on or before the first day of January for each license year thereafter 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.

§ 225-34. 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 the year beginning January 1, 1987, and for each license year thereafter beginning on the first day of January at the rate set forth below.

- A. Wholesale vendors or dealers in goods, wares and merchandise, at the rate of 1/2 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 refreshments are sold, whether or not the same is incidental to some other business or occupation, at the rate of one mill 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 1/2 mill on each dollar of the volume of the annual gross wholesale volume of business transacted by him, and one mill on each dollar of the volume of the annual gross retail volume of business transacted by him.

§ 225-35. 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 his business less than one full year prior to the license year 1987 for the license year 1987 or who has commenced his business subsequent to the beginning of any license year for such license year and the succeeding license year shall compute his annual gross volume of business upon the actual gross amount of business transacted by him during the first month of his engaging in such business, multiplied by the number of months of the current license year remaining or multiplied by 12 for the first full license year he engages in business, as the case may be.
- C. 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 such license year.

§ 225-36. 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 this business less than 12 full months prior to the beginning of any license year shall, on or before the 15th day of April, 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 full months prior to the beginning of any license year shall, on or before the 15th day of April, 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 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 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 by 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.

§ 225-37. 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.

§ 225-38. 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. 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. 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.

§ 225-39. 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.

§ 225-40. Suits on collection; penalty and interest. [Amended 5-11-1993 by Ord. No. 93-14; 12-14-1999 by Ord. No. 99-21]

- A. If for any reason the taxpayer is delinquent in paying any tax imposed by this article, a penalty in the amount of 10% of the amount of said tax, and interest at the rate of 0.5% of the amount of the unpaid tax for each month or fraction thereof during which the tax remains unpaid, shall be added and collected. The Tax Collector may sue for the recovery of the taxes due and unpaid. Where suit is brought for the recovery of any such tax, the person liable therefor shall also be liable for costs of collection. For purposes of this provision, the tax shall be due and payable on April 15 of the license year, or in the case of taxpayers who file returns for partial years or new businesses, such tax shall be deemed due and payable at the time of filing the return.
- B. York Township hereby approves and adopts the Cost of Collection Schedule,³ attached hereto and made a part hereof, to be imposed by the York Adams Tax Bureau, or such tax collector hereafter designated by York Township for the collection of taxes on mercantile licenses, upon any taxpayer whose taxes are or become delinquent and/or remain due and unpaid; provided, however, that York Township may amend said fee schedule by resolution from time to time. The York Adams Tax Bureau, or such other tax collector designated by York 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. [Added 2-14-2006 by Ord. No. 2006-5]

§ 225-41. Violations 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 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 before any District Justice, 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 for each offense.

3. Editor's Note: Said schedule of fees is on file in the Township's offices.

ARTICLE V

Business Privilege Tax**[Adopted 12-31-1992 as Ch. 24, Part 1, of the 1992 Code of Ordinances]****§ 225-42. Title.**

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

§ 225-43. 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:

BUSINESS — Carrying on or exercising whether for gain or profit or otherwise within the Township of York any trade, business, including but not limited to financial business as hereinafter defined, profession, vocation, service, construction, communication or commercial activity or making sales to persons or rendered services from or attributable to a York Township office or place of business. "Business" shall not include the following: any business which is subject to the Township of York mercantile tax on its entire gross receipts; the business of any political subdivision; any employment for a wage or salary; and business upon which the power to levy a tax is withheld by law.

FINANCIAL BUSINESS — The services and transactions of banks and bankers, trust, credit and investment companies, where not prohibited by law, holding companies, dealers and brokers in money, credits, commercial paper, bonds, notes, securities and stocks, monetary metals, factors and commission merchants.

GROSS RECEIPTS — Cash, credit, property of any kind or nature received or allocable or attributable to business conducted in the Township without deduction therefrom, on account of the cost of property sold, the material used, labor, service or any other cost of doing business. Gross receipts shall exclude:

- A. Amount of any allowance made for goods, wares or merchandise taken by a dealer as 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.
- 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. In the case of financial business, costs of security on other property as it is sold, exchanged, paid at maturity or redeemed and money or credit received in repayment of advances, credits and loans, provided that such costs do not exceed the principal amount of such advances, credits or loans.
- D. In the case of a broker, commissions paid to another broker on account of purchases in conjunction with such broker.
- E. Receipts by dealers from sales to other dealers in the same line where the dealer transfers title or possession at the same price for which he acquired the goods.

- F. Receipts for that portion of business attributable to interstate or foreign commerce or to a bona fide office or place of business regularly maintained outside the limits of the Township and not for the purpose of evading this tax. Such receipt shall be segregated on the tax return and only that part of receipts attributable to doing business in the Township shall be taxed hereunder, provided that the taxpayer shall keep adequate books and records of his business to show clearly, accurately and separately the amount of such sales he is entitled to deduct from the gross volume in order to obtain this exclusion.
- G. Taxes collected as agent for the United States, the Commonwealth of Pennsylvania and/or York Township;
- H. Receipts from utility service of any person or company whose rates of service are filed and regulated by the Pennsylvania Public Utility Commission or from any public utility service rendered by any such person or company or from any privilege or transaction involving the rendering of any such public utility service.
- I. Receipts from goods and articles manufactured in the Township, from the by-products of such manufacture, from minerals, timber, natural resources and farm products manufactured, produced or grown in the Township or from preparation and processing

thereof or from any business relating to manufacturing, production, preparation or processing of minerals, timber and natural resources or farm products by manufacturers, producers and farmers with respect to goods, articles and products of their own manufacture, production or growth including transportation, loading, unloading, dumping and storage of such goods, articles, products or by-products.

PERSON — Any individual, partnership, limited partnership, association or corporation, nonprofit or otherwise. Whenever used in any section prescribing a fine or a penalty, the term "person," as applied to partnerships, shall mean the partners thereof and, as applied to corporations and unincorporated associations, shall mean the officers thereof.

TAX COLLECTOR — A Tax Collector duly appointed by the Board of Commissioners of York Township for the purpose of collecting this tax.

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

TEMPORARY, SEASONAL OR ITINERANT BUSINESS — Any business that is conducted at one location for less than 60 consecutive days.

TOWNSHIP — The Township of York.

§ 225-44. Imposition and rate of tax.

Beginning with the tax year 1987 and annually thereafter, every person engaging in any business in the Township shall pay an annual tax at the rate of one mill on each dollar of volume of the gross annual receipts thereof.

§ 225-45. Computation of gross amount receipts.

- 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 tax year shall compute his annual gross receipts upon the actual receipts received 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 any tax year shall compute his annual gross receipts for such tax year upon the gross receipts generated by the business transacted within the Township during the first month he engages in such business activity multiplied by 12.
- C. Where a receipt in its entirety cannot be subjected to the tax imposed by this article by reason of the provisions of the Constitution of the United States or any other provision of law, including the exemptions within this article, the Tax Collector shall establish rules and regulations and methods of allocation and evaluation so that only that part of such receipt which is properly attributable and allocable to the doing of business in the Township shall be taxed hereunder. The Tax Collector may make such allocation with due regard to the nature of the business concerned on the basis of millage division of the receipt according to the number of jurisdictions in which it may be taxed, the ratio of the value of the property or assets of the taxpayer owned and situated in the Township to the

total property or assets of the taxpayer wherever owned and situated or any other method or methods of calculation to effect a fair and proper allocation.

- 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 receipts upon the actual gross receipts received by him during such tax year.
- E. Every person who ceases to carry on a business during any tax year after having paid the business privilege tax for the entire year shall, upon making a proper application to the Tax Collector, be entitled to receive a refund of the pro rata amount of the tax paid based upon the period of time he was not in business during the license year. In the event that a person who discontinues business during any tax year does so before payment of his tax becomes due for such tax year, he shall be permitted to apportion his tax for such tax year and shall pay an amount to be computed by multiplying his gross receipts for the preceding full calendar year by a fraction whose numerator shall be the number of months such person was in business during the tax year and whose denominator shall be 12.

§ 225-46. Returns and registration.

- A. Every person subject to the tax imposed by this article shall forthwith register with the Tax Collector and set forth his name, address, business address and the nature of the business activity in which he is engaged.
- B. 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. **[Amended 5-11-1993 by Ord. No. 93-14]**
- C. Every person subject to the tax imposed by this article who has commenced his business at least one full year prior to the beginning of any tax year shall or or before the 15th day of April following, and annually thereafter, 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 annual gross volume of business transacted by him during the preceding year and the amount of the tax due.
- D. 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 tax year shall, on or before the 15th day of April following, file with the Tax Collector a return setting forth his name, his residence, his business, business address and such other information as may be necessary in arriving at the actual volume of business transacted by him during the period of operation prior to January 1 of that tax year and the amount of the tax due.
- E. Every person subject to the tax imposed by this article who commences business less than one month prior to the end of the preceding calendar year or prior to the beginning of any license year shall, within 60 days from the date of commencing such business, file a return with the Tax Collector setting forth his name, his business and business address and such information as may be necessary in arriving at the actual gross amount of business transacted by him during his first month of business and the amount of tax due. **[Amended 5-11-1993 by Ord. No. 93-14]**

- F. Every business person subject to the tax imposed by this article who engages in a business temporary, seasonal or itinerant by 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. **[Amended 5-11-1993 by Ord. No. 93-14]**

§ 225-47. Payment at time of filing return.

The person making the return shall at the time of filing the return pay the amount of tax shown as due thereon to the Tax Collector.

§ 225-48. 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 such receipts.
- 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 to make refunds where necessary.
- C. The Tax Collector is hereby authorized to compel the production of books, papers and records and the attendance of all persons before him whether as parties or witnesses whom he believes to have knowledge of such receipts.
- D. 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.

§ 225-49. Suits on collection; penalty and interest. [Amended 5-11-1993 by Ord. No. 93-14; 12-14-1999 by Ord. No. 99-21]

- A. The Tax Collector may sue for the recovery of taxes due and unpaid under this article.
- B. If for any reason the taxpayer is delinquent in paying any tax imposed by this article, a penalty in the amount of 10% of the amount of said tax, and interest at the rate of 0.5% of the amount of the unpaid tax for each month or fraction thereof during which the tax remains unpaid, shall be added and collected. The Tax Collector may sue for the recovery of the taxes due and unpaid. Where suit is brought for the recovery of any such tax, the person liable therefore shall also be liable for costs of collection. For purposes of this provision, the tax shall be due and payable on April 15 of the license year, or in the

case of taxpayers who file returns for partial years or new businesses, such tax shall be deemed due and payable at the time of filing the return.

- C. York Township hereby approves and adopts the Cost of Collection Schedule,⁴ attached hereto and made a part hereof, to be imposed by the York Adams Tax Bureau, or such other tax collector designated by York Township for the collection of taxes upon the gross receipts of any business as set forth in §225-45, upon any taxpayer whose taxes are or become delinquent and/or remain due and unpaid; provided, however, that York Township may amend said fee schedule by resolution from time to time. The York Adams Tax Bureau, or such other tax collector designated by York 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. **[Added 2-14-2006 by Ord. No. 2006-5]**

§ 225-50. Violations 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 is requested and whoever fails or refuses to file a return required by this article shall, upon conviction before any District Justice, 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.

ARTICLE VI

Local Services Tax

[Adopted 12-11-2007 by Ord. No. 2007-14^s]

§ 225-51. Title.

This article shall be known and may be cited as the "York Township Local Services Tax Ordinance."

§ 225-52. Statutory authority.

This article is enacted under the authority of the Local Tax Enabling Act,⁶ as amended by Act No. 7 of 2007.

§ 225-53. Purpose.

The purpose of this article is to provide revenue for police, fire and emergency services; road construction and maintenance; the reduction of property taxes and for such other purposes as

4. Editor's Note: Said schedule of fees is on file in the Township's offices.

5. Editor's Note: This ordinance also repealed former Art. VI, Emergency and Municipal Services Tax, adopted 12-30-2004 by Ord. No. 2004-20, as amended.

6. Editor's Note: See 53 P.S. § 6901 et seq.