ORDINANCE NO. 342

AN ORDINANCE PROVIDING FOR THE COLLECTION OF A BUSINESS PRIVILEGE TAX TO PROVIDE REVENUE FOR THE BOROUGH OF SOUTHMONT, CAMBRIA COUNTY, PENNSYLVANIA, BY IMPOSING A BUSINESS PRIVILEGE TAX ON, WITH CERTAIN EXCEPTIONS, ON ANY INDIVIDUAL, PARTNERSHIP, LIMITED PARTNERSHIP, ASSOCIATION, OR CORPORATION OFFERING SERVICE TO THE GENERAL PUBLIC, OR A LIMITED NUMBER THEREOF, WITHIN THE BOROUGH, PROVIDING FOR ITS LEVY AND COLLECTION, AND CONFERRING AND IMPOSING POWERS AND DUTIES ON THE TREASURER, AND IMPOSING PENALTIES FOR THE VIOLATION THEREOF, WHICH TAX SHALL BE IMPOSED FOR THE 1987 PRIVILEGE YEAR BEGINNING JANUARY 1, 1987, AND ENDING DECEMBER 31, 1987, AND FOR EACH PRIVILEGE YEAR THEREAFTER FOR THE FULL CALENDAR YEAR.

BE IT ORDAINED, and it is hereby ordained by the Borough of Southmont, Cambria County, Pennsylvania, under and by virtue of the authority vested in it by the Pennsylvania Local Tax Enabling Act, Act No. 511, approved December 31, 1965, P.L. 1257, as amended and supplemented as follows:

SECTION 1. DEFINITIONS. The following words and phrases when used in this ordinance 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, but shall not include a wage earner, a non-profit corporation organized for religious, charitable or educational purposes, any agency of the Government of the United States or of the Commonwealth of Pennsylvania or any public utility.

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

(c) "Privilege year" shall mean the period beginning January 1, 1987, and ending December 31, 1987, for the "1987 privilege year" but shall mean the entire calendar year for the "1987 privilege year" and for each year thereafter.

(d) "Treasurer" shall mean the Treasurer of the Borough of Southmont.

SECTION 2. IMPOSITION AND RATE OF TAX. The Borough of Southmont hereby imposes and levies on all printers, lithographers, processors, laundry operators. laundrette operators, warehousemen, upholsterers, doctors, dentists, lawyers, engineers, architects, chemists, chiropractors, chiropodists, cleaning and pressing and dyeing establishment operators, tailors, dressmakers, truckers, repairers of electrical, electronic or automotive machinery or equipment, other machinery and equipment, and other wares and merchandise and on all other persons offering service or services to the general public or a limited number thereof, from places, offices or establishments within the Borough of Southmont a business privilege tax of one and one-half (1 1/2) mills on the gross receipts derived from all services rendered to clients, patients, and customers.

SECTION 3. COMPUTATION OF GROSS RECEIPTS.

(a) For the privilege year 1987 only, every person subject to the payment of the tax imposed by this ordinance who has commenced his business at least nine (9) months before January 1, 1987, shall compute his annual gross receipts of business transacted by him during the preceding nine month period from April 1, 1986, to December 31, 1986.

(b) For the privilege year 1987 only, every person subject to the tax imposed by this ordinance who commenced his business less than nine (9) months before the beginning of the privilege year, shall compute his annual gross receipts of business for that privilege year upon the gross volume of business transacted by him during the first month he engaged in business multiplied by nine (9).

(c) For the privilege year 1987 and each privilege year thereafter , every person subject to the payment of the tax imposed by this ordinance who has commenced his business at least one (1) year before the beginning of the privilege year shall compute his annaul gross receipts of business upon the actual gross amount of business transacted by him during the preceding calendar year.

(d) For the privilege year 1987 and each privilege year thereafter, every person subject to the payment of the tax imposed by this ordinance who has commenced his business less than one (1) year before the beginning of the privilege year, shall compute his annual gross receipts of business for that privilege year upon the gross volume of business transacted by him during the first month he engaged in business multiplied by twelve (12).

(e) Every person subject to the payment of the tax hereby imposed, who commences his business subsequent to the beginning of any privilege year, shall compute his annual gross receipts for such privilege year upon the gross volume of business transacted by him during the first full month of his engaging in business multiplied by the number of months remaining in such privilege year.

(f) Every person who shall discontinue business during the privilege year after having paid the business privilege tax for the entire year, upon making application to the Treasurer, shall be entitled to receive a refund of a pro-rate amount of the tax paid, based upon the period of time he was not in business during the privilege year.

SECTION 4. REGISTRATION. Any person subject to the tax hereby imposed, on or before the 15th day of April, 1987, or prior to commencing business thereafter, shall register with the Treasurer and having once registered with the Treasurer, registration for any succeeding privilege year shall not be required. Upon such registration, the Treasurer shall issue a business privilege permit.

SECTION 5. RETURNS

(a) Every return shall be made upon a form furnished by the Treasurer. Every person making a return shall certify the correctness of the return, by affidavit.

(b) Every person subject to the tax imposed by this ordinance who commenced his business at least nine (9) months prior to the beginning of the license year 1987 and at least one (1) full year prior to the beginning of any subsequent license year shall on or before the 15th of April of the license year, file with the Treasurer 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 receipts of business transacted by him during the preceding tax year as computed under Section 3, and the amount of the tax due.

(c) Every person subject to the tax imposed by this ordinance who has commenced his business less than nine(9) months prior to the

SECTION 6. PAYMENT. At the time of filing of the return, the person making the return shall pay the amount of tax shown on the return as due to the Treasurer.

SECTION 7. POWERS AND DUTIES OF THE TREASURER

(a) It shall be the duty of the Treasurer to collect and receive the taxes, fines and penalties imposed by this ordinance. It shall also be his duty to keep a record showing the amount of tax received by him from each person paying the tax and the date of each receipt.

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

(c) The Treasurer or his duly authorized representative or agent is 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 is made, to ascertain the tax due. Every such taxpayer, or supposed taxpayer, is directed and required to give to the Treasurer the means, facilities and opportunity for such examinations and investigations as are authorized by this section.

SECTION 8. CONFIDENTIAL NATURE OF RETURNS.

Any information gained by the Treasurer, or any other officer, official, agent or employee of the borough as a result of any returns, investigations, hearings or verifications required or authorized by this ordinance, 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 ordinance, which may be punished by dismissal from office or employment.

SECTION 9. SUIT ON COLLECTION; PENALTY.

(a) The Treasurer may sue for the recovery of taxes due and unpaid by or under this ordinance.

(b) If, for any reason the tax is not paid when due in any year, interest at the rate of six (6%) percent per annum on the amount of the tax and an additional penalty of one (1%) per cent per annum of the amount of the unpaid tax for each month or fraction of a month 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, shall, in addition, be liable for the costs of collection and interest and penalties imposed by this subsection.

SECTION 10. FINES AND PENALTIES.

Whoever makes any false or untrue statement on his return, or who refuses to permit inspection of the books, records or accounts of any business in his custody or control, when the right to make that inspection by the Treasurer is requested, and whoever fails or refuses to file a return required by this ordinance, and whoever fails or refuses to procure a business privilege permit when so required under this ordinance as required by Section 4, shall, upon conviction pay a fine of not more than Three Hundred ($300.00) Dollars and costs of prosecution for each offense, and in default of payment of fine and costs, to be imprisoned for not more than 30 days for each offense.

SECTION 11. SAVINGS AND SEVERABILITY CLAUSES.

(a) Nothing in this ordinance shall be construed to empower the Borough to levy and collect the taxes imposed by this ordinance on

therein.

SECTION 12. EFFECTIVE DATE.

This ordinance shall become effective 30 days after its adoption.

Adopted this 9th day of June , 1986.

ATTEST:

Secretary

BOROUGH OF SOUTHMONT

BY:
President

APPROVED THIS 9TH day of June, 1986.

Mayor of the Borough of Southmont