

**BOROUGH OF CHESTER HEIGHTS
DELAWARE COUNTY, PA**

ORDINANCE NO. 217

AN ORDINANCE OF THE BOROUGH OF CHESTER HEIGHTS,
DELAWARE COUNTY PENNSYLVANIA, AMENDING
CHAPTER 166 OF THE CODE OF ORDINANCES, TAXATION,
TO ADD ARTICLE VI, CHESTER HEIGHTS BUSINESS
PRIVILEGE TAX, SECTIONS 166-20 THROUGH 166-30,
ENABLING ACT AS AMENDED BY ACT 511 OF 1965.

WHEREAS, 8 Pa. C. S. A §1203, of the Pennsylvania Borough Code authorizes the Borough Council of the Borough of Chester Heights of Delaware County (the “Borough”) to “adopt all ordinances, bylaws, rules, and regulations of this Commonwealth as may be expedient or necessary for the proper management, care and control of the borough and its finances and the maintenance of peace, good government, safety and welfare of the borough and its trade, commerce and manufacturers; and

NOW THEREFORE, the Borough Council of the Borough of Chester Heights of Delaware County, Pennsylvania, hereby enacts and ordains as follows, incorporating the above recitals by reference:

§166-20 Title.

This Section may be known and cited as the “Chester Heights Business Privilege Tax Ordinance of 2022” imposed under the authority of Act 511 of 1965, P.L. 1257, and its amendments, known as the “Local Tax Enabling Act”.

§166-21 Definitions.

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

A. Borough – The Borough of Chester Heights, Delaware County, Pennsylvania.

- B. Business, Trades, occupations, and professions – Those enterprises engaged in by hotel operators, motel operators, apartment and rooming house operators, warehouse operators, florist, taxidermist, therapists, physicians, surgeons, osteopaths, podiatrists, chiropractors, optometrists, pharmacists, lawyers, dentists, engineers, architects, agents, brokers, beauty shop operators, printers; lithographers; processors; hotel operations; gasoline and/or food operators, restaurants, certified public accountants, motel operators; warehousemen; upholsters; doctors; lawyers; dentists, engineers; architects; chemists; chiropractors; chiropodists; morticians; certified public accountants; public accountants; promoters; factors; real estate brokers; barbershop operators;; cleaning; pressing and dyeing establishment operators; laundry and laundrette operators; shoe repair shop operators; tailors; seamstresses; electrical, plastering, bricklaying, carpentry, heat, ventilation, plumbing and painting contractors; contractors engage in the class of heavy building or other construction of an kind of in the alteration, maintenance or repair thereof; repairers of electrical, electronic, and automotive machinery or equipment or other machinery and equipment and other wares and merchandise; and all other businesses, trades, occupations and professions in which there is offered any goods or services to the general public or a limited number thereof.
- C. The Tax Collector – The elected official or agency hired to collect the business privilege tax on behalf of Chester Heights Borough.
- D. Person – Any individual, partnership, limited partnership, association, or corporation.
- E. Service – Any act or instance of helping or benefiting another for a consideration.
- F. Tax Year – The twelve-month period beginning the first day of January.
- G. Temporary, Season or Itinerant Business – Any business that is conducted at one (1) location for less than sixty (60) consecutive calendar days.
- H. Gross Receipts – The term “gross receipts” is defined to be the receipts garnered by the business during the prior yearly calendar period, January 1st to December 31st. In the cases of a new business or a business not completing a full year of business during the prior calendar year, gross receipts should be determined by taking the gross receipts garnered while in business the prior year divided by the number of months in business times 12.
- I. New Business – Any business which has opened for operation during a tax year beginning after January 1, 2023. The business shall calculate their potential gross receipts for that period by multiplying their first FULL month of gross receipts times the number of months that are remaining in that first calendar year.

Word Usage. The term as hereinbefore defined in the definitions of business, trade, occupation, and profession: and “person” in this section shall not include the following; employees, agencies of the government of the United States or of the Commonwealth of Pennsylvania or nonprofit corporations or associations organized solely and exclusively for religious, educational or charitable purposes and not conducting any regular or established business completing commercially with any other person subject to the tax herein imposed.

§166-22 Imposition of tax.

For the tax year beginning January 1, 2023, and each year thereafter, the Borough hereby imposes an annual business privilege tax and registration requirements in the manner and at the fees and rates hereinafter set forth.

§166-23 Registration required.

- A. Every person desiring to continue to engage in or hereafter to begin to engage in a business, trade, occupation, or profession at an actual place of business in the Borough shall, on or before commencement of the tax year or prior to commencing business in such tax year, make application for registration for each place of business in the Borough with Tax Collector unless he/she has previously registered. Such registration needs to be made only once by the completion of an application furnished by the Tax Collector. Each application of registration shall be signed by the applicant if a natural person, and in the case of an association or partnership by a member of partner thereof, and in the case of a corporation by an officer thereof. Each applicant shall receive a certificate of registration from the Tax Collector, which shall not be assignable.
- B. If the Chester Heights Borough Council learns of any person who is doing business in the Borough without having registered as required in this section, it shall forward the name to the Tax Collector, who shall then add the name of the person so reported to the tax roll.
- C. If the Tax Collector learns of any person doing business within the Borough without having registered with him/her, he/she shall transmit the name of that person to the Borough Council who shall in turn direct him/her to add the name to the tax roll
- D. Any person whose name is added to the tax roll under either of the two (2) subsections immediately above shall be subject to the provisions of Article 3.

§166-24 Amount; time of payment.

- A. Every person engaging in a business, trade, occupation, or profession in the Borough who maintains a place of business therein with over \$12,000 of gross receipts shall pay an annual business privilege tax for the tax year beginning January 1, 2023, and each year thereafter, in the sum of Two Hundred Dollars (\$200.00).
- B. Whenever a business is begun during the taxable year, upon registering as required by Article 4, the person shall pay a tax proportional to the period remaining in the taxable year.
- C. The tax shall become due and payable on April 15th of each calendar year.
- D. Said tax shall be paid to the Tax Collector within thirty (30) days from the date the same shall become due.

§166-25 Powers and duties of the Tax Collector

- A. It shall be the duty of the Tax Collector to collect and receive the fees, taxes, fines, and penalties imposed by the Article. It shall also be his/her duty to keep a record showing the amount received by him/her from each person paying the tax and the date of such receipt. It shall also be the duty of the Tax Collector to transmit all funds collected to the Borough on a monthly basis by the tenth day of the following month. A list of the businesses paying the business privilege tax during that period shall be submitted with the payment.
- B. The Tax Collector is hereby authorized and directed to make and keep such records, prepare such forms, make such regulations and take such other measures as may be necessary or convenient to carry this Article into effect.

§166-26 Collection; interest; nonpayment charges.

- A. All taxes due and unpaid under this Article shall be collected by the Tax Collector as other delinquent personal taxes are now collected, with the assistance of the Borough Solicitor, when requested.
- B. All taxes due under this Article shall bear interest at the rate of one percent (1%) per month or fractional part of a month, from the day they are due and payable until paid. If any taxpayer shall neglect or refuse to make any return or payment as herein required, an additional ten (10%) of the amount of the tax shall be added by the Tax Collector and collected.

§166-27 Disposition of funds

All taxes, interest, and penalties collected or received under the provisions of this Article shall be paid into the treasury of the Borough for the use and benefit of the Borough.

§166-28 Construal of provisions.

Nothing contained in this Article shall be construed to empower the Borough to levy and collect the taxes hereby imposed on any person not within the taxing power of Chester Height Borough under the laws or Constitution of the United States and/or, in the alternative, the Constitution and the law of the Commonwealth of Pennsylvania.

§166-29 When effective; continuation.

This Article shall go into effect thirty-one (31) days after its enactment. The tax levied hereunder shall be imposed for the calendar year 2023 and for each calendar year thereafter.

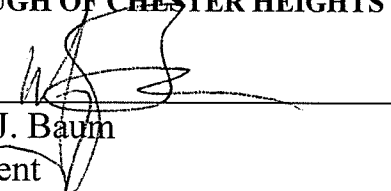
§166-30 Saving Clause.

The validity of any present resolution or ordinance or part of any resolution or ordinance providing for or relating to the imposition, levy, or collection of any other tax imposed by the Borough or any ordinance or resolution which may under even date herewith or may hereinafter be passed by or approved the Chester Heights Borough Council shall not be affected or impaired or otherwise contradicted or diminished by anything contained in this Article.

ENACTED AND ORDAINED into an ordinance this day 19th of December 2022, by the Council of the Borough of Chester Heights of Delaware County in Lawful Session duly assembled.

ENACTED AND ORDAINED this 19 day of December, 2022

BOROUGH OF CHESTER HEIGHTS



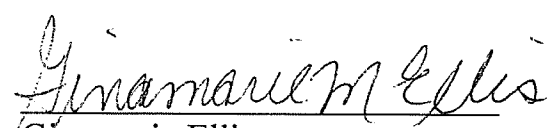
Drew J. Baum
President

ATTEST: _____
Secretary/Treasurer

this 19th day of December 2022.

By: Susan Timmins
Susan Timmins, Borough Secretary

APPROVED



Ginamarie Ellis
Mayor