

TOWNSHIP OF WYSOX
ORDINANCE NO. 2013-2

AN ORDINANCE OF THE TOWNSHIP OF WYSOX, COUNTY OF BRADFORD,
COMMONWEALTH OF PENNSYLVANIA ENACTING A MERCANTILE LICENSE.

The Wysox Supervisors hereby ordains and enacts as follows:

WHEREAS, the Township of Wysox believes it is in the best interest of the Township of Wysox and its citizens to create an official registry of all entities conducting business within the Township of Wysox and levy an administration fee to help offset the cost thereof and issue Mercantile licenses to those businesses who have paid said fee and submitted a complete and accurate Application; and

NOW THEREFORE, be it ordained by the Supervisors of the TOWNSHIP OF WYSOX:

**SECTION I – ENACTMENT OF AN ESTABLISHMENT OF MERCANTILE
LICENSES FOR THE TOWNSHIP OF WYSOX**

Every individual, person, group of people, association, partnership, firm, company, corporation, organization, trust, estate, or any other entity that has a legal and separately identifiable existence engaging in any work, industry, commerce, business, trade, occupation, profession, sales of goods, services, or both, or any activity carried on in the Township of Wysox, who maintains a place of business in the Township of Wysox shall register beginning October 1, 2013, until December 31, 2013, Township of Wysox, by completing an application for a Mercantile License. Said initial applicant shall not be required to pay any administrative fee provided said application is filed on or before December 31, 2013. Thereafter the administration fee shall be in the amount of Twenty Five dollars (\$25.00) which will be assessed to every entity that must register on or after January 1, 2014.

Every three (3) years the Township will require the applicant to re-register and complete the renewal application and the submission of a Registration Fee in the amount of Twenty Five dollars (\$25.00) to cover the costs of administration of the ordinance. Said Registration fee may be amended from time to time by Resolution by the Wysox Township Board of Supervisors.

Whenever a business is begun during a calendar year beginning in the year 2014 it shall be required to register pursuant to this ordinance or any subsequent amendment, the individual, person, group of people, association, partnership, firm, company, corporation, organization, trust, state, or any other entity that has a separately identifiable existence and shall pay the annual registration fee in the amount of Twenty Five dollars (\$25.00) as set forth above. Said tri-annual renewal registration fee shall be paid to Wysox Township within thirty (30) days from the date the same shall become due. Upon the payment of the tri-annual registration during any calendar year for which it is due and the filing of the application for the Mercantile License required by the Township together with all the required information provided on the application. The

Township shall issue a Mercantile License to the individual or entity for the remainder of the calendar year and the appropriate number of additional years creating a registration for a full three-year period and the appropriate number of additional years creating a registration for three (3) years.

SECTION II – CONSTRUCTION / INTERPRETATION

Nothing contained in this ordinance shall be construed to empower Wysox Township to levy and collect any tax to impose an additional tax other than what are already enacted under law on the businesses within the Township of Wysox. If the administration fee hereby imposed under the provisions of this ordinance shall be held by any court of competent jurisdiction to be in violation of the Constitution of the United States, Federal Laws, or the laws of the Commonwealth of Pennsylvania as to an individual, person, group of people, partnership, firm, company, corporation of any other entity that has a legal and separately identifiable existence engaged in any business within the Township of Wysox, the decision of the court shall not affect or impair the right to impose or collect said administration fee or the validity of the Ordinance so imposed on any other individual, person, partnership, firm, company, corporation or any other entity that has a legal and separately identifiable existence engaged in business with the Township of Wysox as herein provided. Nothing herein shall be construed to repeal the imposition of the administration fee the applicable penalties lawfully enacted on behalf of the Township of Wysox.

SECTION III – STATEMENT OF POLICIES

This ordinance is intended to license and create an official registry of all individuals, persons, partnerships, firms, companies, corporations, or any other legal entities engaging in any work, industry, commerce, business, trade, occupation, profession, sales of goods, services, or both, or any activity carried on any business and/or nonprofit entity in the Township of Wysox.

SECTION IV – DEFINITIONS

The following words and phrases, when used in this article, shall have the meanings subscribed to them in this section, except where the context or language clearly indicated or requires a different meaning:

BUSINESS: Any activity carried on in the Township of Wysox, including but not limited to, the sale of merchandise or other tangible personalty or the performance of services. . As to those taxpayers having their principal place of business within the Township of Wysox, business shall include all activities carried on within the Township of Wysox. This definition shall not include the sale of personalty or real estate owned by a person who resides in the Township of Wysox but does not maintain any place of business in the Township of Wysox.

BUSINESS ENTITY: For purposes of this ordinance, a *business entity* is an individual, person, group of people, association, partnership, firm, company, corporation, organization, trust, estate, or any other entity that has a legal and separately identifiable existence engaging in any

work, industry, commerce, business, trade, occupation, profession, sales of goods, services, or both in the Township of Wysox. This would include both profit and non-profit entities.

FILING OF APPLICATION: The filling out, providing all the complete and accurate information required by the township and returning said application to the Township. An incomplete application that does not provide all of the information required by the township shall be deemed incomplete and returned to the Business entity for completion and shall not be considered as being filed until returned to the Township.

LICENSE YEAR: The period from January 1st until December 31st in any year; a calendar year.

MERCANTILE LICENSE APPLICATION: A form designated by the Township of Wysox to be filled out a completed by all Business entities providing all the information required by the Township.

MERCANTILE LICENSE: A license to be issued for the remainder of the calendar year to a business entity which has paid the tri-annual administration fee filed the application required by the Township with all the required information provided on the application form. The administration fee is due unless waived by the Township.

PLACE OF BUSINESS: Any location within the Township of Wysox where any business is conducted, goods are made, stored, processed or sold or where services are rendered for gain or profit.

SECTION V – LEVY OF ADMINISTRATION FEE

An annual administration fee of Twenty Five Dollars (\$25.00) is hereby levied commencing January 1, 2014 for the Mercantile License for engaging in business at any location within the Township of Wysox. Said administration fee shall be required on re-registration every three (3) years

SECTION VI – EXEMPTION AND REFUNDS

A. Exemption. Any individual, person, group of people, association, partnership, firm, company, corporation, organization, trust, estate, or any other entity that has a legal and separately identifiable existence whose business activity would be deemed exempt from the Mercantile License Administration Fee under this ordinance provided said organization completes the application. If said organization is a Non-profit charities, Non-profit volunteer fire companies, Non-profit volunteer ambulance associations, Non-profit religious organization, nonprofit educational institutions, and other Non-profit organizations which are exempt from both federal taxation and taxation in Pennsylvania shall be exempt from the payment of the registration fee required under this ordinance.

B. Procedure to Claim Exemption:

(1) Any individual, person, group of people, partnership, firm, company, corporation or any other entity that has a legal and separately identifiable existence seeking to claim an exemption shall indicate the same on the application form of their non-profit status specifically citing the federal, state, or other law which makes all business carried on by them exempt.

SECTION VII – APPLICATIONS

Any individual, person, group of people, association, partnership, firm, company, corporation, organization, trust, estate, or any other entity that has a legal and separately identifiable existence whose business activity engaging in a business, trade, occupation or profession in the Township of Wysox who maintains a place of business in the Township of Wysox shall prepare and file an application showing the taxpayers physical and mailing address within Wysox Township, the number of all full and part-time employees or any other persons who engage in any business activity on behalf of the taxpayer within the boundaries of the Township of Wysox.

SECTION VIII – ADMINISTRATION.

A. The Wysox Township Board of Supervisors shall appoint a Township Secretary or Township designee to be responsible for accepting the collection of the administration fee under this Ordinance.

B. The Wysox Township Administrator of said Ordinance shall be charged with the administration and enforcement of this ordinance and is hereby charged and empowered, subject to municipal approval, to proscribe, adopt and promulgate rules, regulations, tax returns or other forms relating to any matter pertaining to the administration and enforcement of this ordinance.

SECTION IX – SUITS FOR COLLECTION, VIOLATIONS AND PENALTIES.

(1) This ordinance enacted by the Board of Supervisors shall prescribe the fines and penalties which may be imposed for its violation and shall, unless otherwise specified in another statute, designate the method of its enforcement in accordance with the following:

(2) Civil enforcement.--Except as provided in paragraph (2), when the penalty imposed for the violation of an ordinance enacted pursuant to the provisions of this act is not voluntarily paid to the township, the township shall initiate a civil enforcement proceeding before a district justice. The civil enforcement proceeding shall be initiated by complaint or by such other means as may be provided by the Pennsylvania Rules of Civil Procedure. An ordinance which is to be enforced through a civil enforcement proceeding may prescribe civil penalties not to exceed six hundred dollars (\$ 600) per violation. In addition to or in lieu of civil actions before a district justice,

townships may enforce ordinances in equity. In any case where a penalty for a violation of a township ordinance has not been timely paid and the person upon whom the penalty was imposed is found to have been liable therefor in civil proceedings, the violator shall be liable for the penalty imposed, including additional daily penalties for continuing violations, plus court costs and reasonable attorney fees incurred by the township in the enforcement proceedings. A township shall be exempt from the payment of costs in any civil case brought to enforce an ordinance in accordance with this paragraph.

(3) Enforcement in equity.--Ordinances may be enforced by a township through an action in equity brought in the court of common pleas of the county where the township is situate.

(4) Separate offenses.--Ordinances may provide that a separate offense shall arise for each day or portion thereof in which a violation is found to exist or for each section of the ordinance which is found to have been violated.

(5) Payment to treasurer.--All fines and penalties collected for the violation of any township ordinance shall be paid to the township treasurer.

(6) Enforcement officers or agents.--The Board of Supervisors may delegate the initial determination of ordinance violation and the service of notice of violation to such officers or agents as the township shall deem qualified for that purpose.

SECTION X – RELATED ACTION

The proper officials of the Township of Wysox are hereby authorized and empowered to take such additional action as they may deem necessary or appropriate to implement this Ordinance.

SECTION XI EFFECT OF PRIOR SIMILAR ORDINANCES

This ordinance revokes, rescinds, replaces, repeals and supersedes all ordinances or parts of ordinances of Wysox Township, a political subdivision of County of Bradford, Commonwealth of Pennsylvania that are inconsistent herewith. Existing ordinance that are not inconsistent with this ordinance or any enabling statute for this ordinance remain in full force and effect.

SECTION XII TERMINATION

Unless otherwise repealed by the TOWNSHIP OF WYSOX, this Ordinance shall remain in effect until such time as it is repeals or rescinded by the TOWNSHIP OF WYSOX.

SECTION XIII SEVERABILITY

The provisions of this Ordinance are severable and if any of its sections, clauses or sentences shall be held illegal, invalid or unconstitutional; such provisions shall not effect or impair any of the remaining section, clauses or sentences. However, in the event that the tax imposed under this ordinance is found to be unlawful or invalid and the tax imposed.

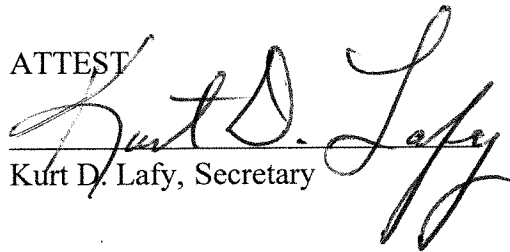
SECTION XIV EFFECTIVE DATE

This Ordinance is adopted and the Mercantile Tax imposed by this Ordinance shall be effective on October 1, 2013 and all calendar years thereafter beginning on January 1, 2014 unless repealed or modified by Ordinance of the Township of Wysox.


This Ordinance shall take effect immediately upon adoption.

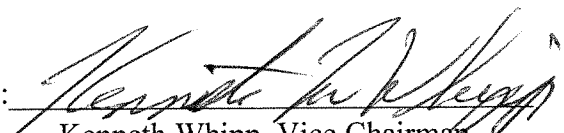
ORDAINED AND ENACTED THIS 9TH day of JULY, 2013.


ATTEST


Kurt D. Lafy, Secretary

WYSOX TOWNSHIP

By: 
Jon D. Kulick, Chairman

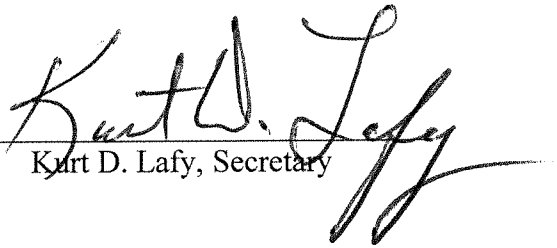
By: 
Kenneth Whipp, Vice Chairman

By: 
Gary Foster, Supervisor

I, the undersigned being the Secretary of the TOWNSHIP OF WYSOX, Pennsylvania, do hereby certify that the foregoing is a true and correct copy of the Township's Ordinance enacting a Mercantile License Ordinance, requiring the filing of an application with the Township for the establishment of a Mercantile License adopted by the Township Supervisors at their regular scheduled meeting by the Township Board of Supervisors held on July 9, 2013.

WITNESS my hand this 12 day of JULY, 2013.

(Seal of Wysox Township)


Kurt D. Lafy, Secretary