

ORDINANCE NO. 235-05-12-2011

AN ORDINANCE OF THE TOWNSHIP OF ALLEGHENY, BLAIR COUNTY, PURSUANT TO THE LOCAL TAX ENABLING ACT AMENDING ORDINANCE NO. 228 BY PROVIDING FOR THE REQUIREMENT AND ISSUANCE OF BUSINESS LICENSES UPON THE PAYMENT OF FEES THEREFORE, AND PROVIDING FOR VIOLATIONS AND PENALTIES THEREOF

WHEREAS, the Board of Supervisors of the Township of Allegheny adopted Ordinance No. 228 on December 23, 2007, in order to levy, assess and collect a local services tax on individuals for the privilege of engaging in an occupation within the Township pursuant to Pennsylvania's Local Tax Enabling Act, 53 P.S. § 6901 et seq., and to establish regulations related to the same; and

WHEREAS, the Board of Supervisors now desires to amend Ordinance 228 and regulate the collection of said local services tax by providing for the requirement and issuance of business licenses.

NOW, THEREFORE, The Board of Supervisors of Allegheny Township, Blair County, Pennsylvania, hereby ordains:

SECTION 1: Section 5(B) of Ordinance No. 228 is hereby amended as follows:

B. For the licensing year beginning July 1, 2011, and every July 1st thereafter, every person desiring to continue to engage in, or hereafter to begin to engage in, either regularly or on a temporary, occasional or itinerant basis, a business in Allegheny Township, shall on or before the first day of July of each license year, or prior to commencing business in any such license year, apply for and procure a Business License for his or her place of business, or if more than one, for each of his or her places of business in Allegheny Township. Application shall be made to Allegheny Township on forms approved by the Board of Supervisors and shall be accompanied by payment of a fee of Fifty (\$50.00) Dollars for a Business License for each place of business, or if more than one, for each place of business in Allegheny Township for such license year. The Board of Supervisors may, from time to time, adjust the fee by resolution. Applicants desiring to begin to engage in a business after July 1st of any year shall not be entitled to any pro-rata discount of the fee. Each application for a license shall be signed by the applicant, if a natural person, and in the case of an association or partnership, by a member or partner thereof, and in the case of a corporation, by an officer thereof. Such licenses shall not be assignable and shall be conspicuously posted at the place of business or each of the places of business of every such person at all times. In the case of loss, defacement or destruction of any license, the person to whom the license was issued shall apply to Allegheny Township for a new license for which a fee of Five (\$5.00) Dollars shall be charged. For purposes of this section, the term "business" means any trade, profession, vocation, service, construction, communication or commercial activity or making sales to person or rendering services from or attributable to any office or location in Allegheny Township, whether for gain or profit or otherwise. The term "business"

shall not include the business of any political subdivision, authority, agency or similar organization created pursuant to statute to perform an essential government function or any other business upon which the power to impose licensing requirements is withheld by law.

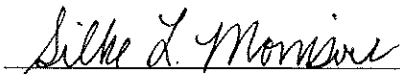
SECTION 2: Section 13 of Ordinance No. 228 is hereby amended as follows:

SECTION 13: Violations and penalties: A person commits a violation of this Ordinance if (a) he or she makes any false or untrue statement on any return or application required by this Ordinance, (b) fails or refuses to procure a Business License as required by this Ordinance, or (c) otherwise violates any of the provisions of this Ordinance. If the Township or the Tax Collector determines that the commission of a violation of this Ordinance has occurred, the Township may institute summary criminal proceedings and/or may seek equitable relief. In the event summary criminal proceedings are instituted, the fine for the first offense shall be not less than One Hundred (\$100) Dollars and not more than Six Hundred (\$600) Dollars. The fine for a second offense shall not be less than Three Hundred (\$300) Dollars and not more than Six Hundred (\$600) Dollars. The fine for a third or greater offense shall not be less than Five Hundred (\$500) Dollars and not more than Six Hundred (\$600) Dollars. Each day or portion thereof in which a violation exists shall be considered a separate violation. Each Section of this Ordinance which is violated shall be considered a separate violation. The amount of any fine imposed by a district judge or a court shall be in addition to any other fine which may be imposed under any other provisions of the Ordinances of the Township or under any statute. In default of payment of any fine, such person shall be liable to imprisonment for not more than thirty (30) days. The action to enforce the Ordinance may be instituted against any person in charge of the business of any employer who shall have failed or refused to comply with this Ordinance.

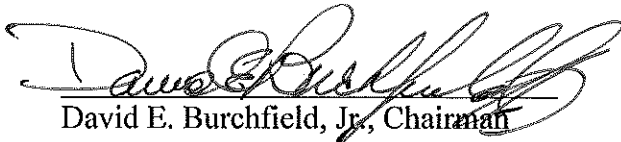
SECTION 3: This Ordinance shall become effective five (5) days after the date below.

ORDAINED AND ENACTED by the Supervisors of Allegheny Township, Blair County, Pennsylvania this 12th day of May, 2011.

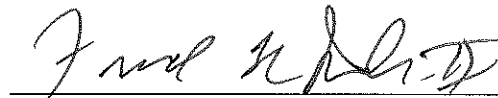
ATTEST:



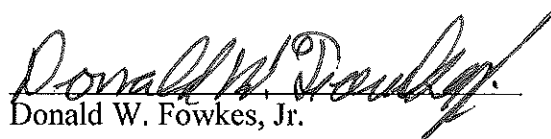
Silke L. Morrison, Secretary



David E. Burchfield, Jr., Chairman



Fred N. Imler II



Donald W. Fowkes, Jr.