

ASTON TOWNSHIP
DELAWARE COUNTY PENNSYLVANIA
ORDINANCE 925

**ORDINANCE OF THE TOWNSHIP OF ASTON,
DELAWARE COUNTY, PENNSYLVANIA, AMENDING
ADMINISTRATIVE PROVISIONS OF CHAPTER 882 OF
THE TOWNSHIP CODE, MERCANTILE TAX, TO
SPECIFY THE LICENSE FEE OF \$25.00, SPECIFY
THE DUE DATE FOR OBTAINING AN ANNUAL
MERCANTILE LICENSE, SPECIFY THE FINE FOR
FAILURE TO COMPLY WITH CHAPTER
REQUIREMENTS AND SPECIFY THAT DELINQUENT
TAXPAYERS ARE RESPONSIBLE TO PAY
TOWNSHIP'S COSTS OF ENFORCEMENT ACTIONS**

WHEREAS on December 18, 1974, the Board of Commissioners ("Board") of the Township of Aston ("Township"), Delaware County, Pennsylvania, enacted the Mercantile Tax; and

WHEREAS, thereafter, the Board amended the Mercantile Tax by Ordinance Nos. 424 (passed 11-17-1976) and 485 (passed 12/28/1978); and

WHEREAS, the Mercantile Tax requires taxpayers to obtain businesses licenses and to pay a fee for such license, but does not specify the due date for obtaining the license or the cost thereof; and

WHEREAS, the Mercantile Tax provides for a fine for failure to comply, which fine is stated in the general Code but not specified in the Mercantile Tax; and

WHEREAS, pursuant to the Local Tax Enabling Act, 53 P.S. §6924.705(b)(2), when suit is brought for the recovery of Mercantile Taxes, the person liable for such taxes shall be liable for the costs of collection; and

WHEREAS, the Board desires to add specification and clarification regarding the due date for obtaining a business license, the fee for obtaining a business license, the fine for failure to comply with the Mercantile Tax requirements, and the requirement of delinquent taxpayers to pay the Township's costs of enforcement actions; and

WHEREAS, the Board does not desire to modify the scope or measure of the Mercantile Tax, nor shall the Board's action be considered or interpreted as modifying or intending to modify the scope or measure of the Mercantile Tax;

NOW, THEREFORE, BE IT RESOLVED THAT:

SECTION I. Section 882.02 of the Code is amended to add the phrase "on or before January 31" after the words "and each license year thereafter" in the first sentence; and to insert the following sentence after the first full sentence "The fee for obtaining such license shall be twenty five dollars (\$25.00)."

SECTION II. Section 882.11 shall be amended to add the following sentence: "Any person, as defined in this Chapter, who shall fail, neglect or refuse to comply with the terms or provisions of this Chapter, shall be responsible and liable for the costs of collection and enforcement, incurred by the Township, including attorney fees."

SECTION III. Section 882.99 shall be amended to state in its entirety:

Any person, as defined in this Chapter, or any officer, agent, servant or employee thereof who shall fail, neglect or refuse to comply with any of the terms or provisions of this article shall, upon complaint by the Township to a District Judge of the Township of Aston, be subject to a fine payable to the Township of not more than \$300 and costs of prosecution for each offense and, in default

of payment of such fine and costs, to imprisonment in the county jail for a term not exceeding 30 days. The fine imposed by this section shall be in addition to any other penalty imposed by any other section of this Chapter.

SECTION IV. This Ordinance does not, nor is it intended to, nor shall it be interpreted to, expand the subject or measure of the tax imposed in Chapter 882, or any other tax.

SECTION V. This Ordinance shall become effective one (1) day after enactment or upon recordation of this Ordinance within the Township's official Ordinance Book, whichever comes later.

ENACTED AND ORDAINED this 16th day of April, 2014.

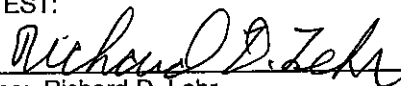
ASTON TOWNSHIP

By: 

Name: James M. Stigale

Title: President

ATTEST:



Name: Richard D. Lehr

Title: Secretary