

CITY OF WILLIAMSPORT, PA

FILE OF CITY COUNCIL

BILL No. 1705-17

SESSION OF 2017

Approved on first reading

Members of City Council:

Approved on final reading

This day 9th of NOV 2017

WILLIAMSON, ALLISON, SMITH,
MIELE, KATZ, NOVIELLO, HENDERSON

This day NOV 21 of2017

AN ORDINANCE

6337
ORDINANCE OF THE CITY OF WILLIAMSPORT, LYCOMING COUNTY, PENNSYLVANIA, AMENDING PART III, ARTICLE 333, OF THE CITY CODE, MERCANTILE LICENSE TAX, TO INCREASE ANNUAL LICENSE FEE, CORRECT TYPOGRAPHICAL ERROR, INCREASE TIME IN WHICH AN APPEAL MAY BE FILED, CHANGE APPEAL PROCEDURE TO REVIEW BY HEARING OFFICER, ADD COSTS OF COLLECTION TO AMOUNTS DUE FROM DELINQUENT TAXPAYERS, REMOVE REQUIREMENT TO FILE APPEAL IN ORDER TO MAKE PAYMENT UNDER PROTEST, AND TO PERMIT CERTAIN ENFORCEMENT PROCEDURES TO ALSO PROCEED BY CIVIL MEANS RESULTING IN CIVIL FINE

WHEREAS on December 18, 1975, the City Council ("Council") of the City of Williamsport ("City"), Lycoming County, Pennsylvania, enacted the Mercantile License Tax; and

WHEREAS, the Mercantile License Tax, as amended from time to time, has been codified at Part III, Article 333 ("Tax Code") of the City Code; and

WHEREAS, the Tax Code contains typographical errors, including extraneous words, which Council desires to correct in order to avoid any confusion as to the meaning of the Tax Code; and

WHEREAS, in order to better cover costs of administration, Council desires to change the annual mercantile license fee from \$2.00 to \$10.00; and

WHEREAS, in order to accord with current statutory requirements, Council desires to increase the period in which a taxpayer may file an appeal of a tax assessment or determination; and

WHEREAS, Council desires to change the procedure to appeal a Mercantile License Tax assessment or determination from review by Board of Revision of Taxes and Appeals to review by Local Tax Hearing Officer; and

WHEREAS, Council desires to remove the requirement that a taxpayer must file an appeal from assessment in order to make a payment under protest; 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 License Taxes, the person liable for such taxes shall be liable for the costs of collection; and

WHEREAS, the City incurs legal and other costs when it enforces the Mercantile License Tax and collects delinquent taxes from taxpayers and desires to require the delinquent taxpayers to pay the City's costs of enforcement actions; and

WHEREAS, Council shall from time to time establish a reasonable fee schedule which shall be in an amount not to exceed actual costs for the collection of delinquent taxes; and

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

NOW, THEREFORE, BE IT ORDAINED THAT:

SECTION I. The second sentence of Section 333.02(b)(definition of "person") shall be deleted.

SECTION II. In Section 333.04, the annual registration and license fee shall be increased from two dollars (\$2.00) to ten dollars (\$10.00) for each license.

SECTION III. Although not in the original ordinance, the codified version of Section 333.06(d) contains an extraneous duplication of language. Said language shall be removed such that the second sentence of subsection (d) shall read:

The License Tax Officer may make such allocation with due regard to the nature of the business concerned on the basis of millage division of the receipt according to the number of jurisdictions in which it may be taxed, the ratio of the value of the property or assets of the taxpayer owned and situated in the City to the total property or assets of the taxpayer wherever owned and situated, or any other method or methods of calculation other than the foregoing, calculated to effect a fair and proper allocation.

SECTION IV. Subsection (d) of Section 333.09 of the Tax Code shall be deleted in its entirety and replaced with the following:

Any taxpayer aggrieved by any determination, estimate or redetermination by the License Tax Officer may appeal such decision within 90 days by filing a Petition for Review by the Local Tax Hearing Officer.

SECTION V. Section 333.10 of the Tax Code (Appeal Board) shall be deleted in its entirety and replaced with the following:

Council shall from time to time appoint by ordinance a Local Tax Hearing Officer to hear appeals of Mercantile License Tax assessments and determinations and make decisions on said appeals, in accordance with the Local Taxpayer Bill of Rights Act, 53 Pa.C.S. §8430. Council shall also appoint an Alternate Local Tax Hearing Officer to serve in the event the Local Tax Hearing Officer has a conflict of interest or is otherwise unable to serve as hearing officer in any given matter. The Hearing Officer and the Alternate Hearing Officer shall be individuals with substantial experience in the subject matter of local business privilege and mercantile license taxes.

SECTION VI. There shall be added to Section 333.11 a new subsection (d) stating as follows:

Where enforcement action is taken in connection with the recovery of any tax, the taxpayer shall, in addition, be responsible and liable for collection costs, including but not limited to attorney fees

SECTION VII. The second and fourth sentences of Section 333.17 shall be deleted. In all other respects Section 333.17 shall remain unchanged.

SECTION VIII. The language of Section 333.99 shall be deleted and replaced with:

Any person who fails, neglects, or refuses to comply with any provision of this article, or of any regulation or requirement made pursuant thereto and authorized thereby, or who refuses to permit the License Tax Officer or any agent designated by him to examine books, records, and papers, or who knowingly makes any incomplete, false or fraudulent return, or attempts to do anything whatsoever to avoid the full disclosure of the amount of his gross receipts in order to avoid the payment of the whole or any part of the tax imposed by this article shall be fined not more than \$300 for each offense or imprisoned not more than 90 days, or both. The fine imposed by this section shall be in addition to any other penalty


imposed by any other section of this article. For purposes of this Section, the term "person" means the taxpayer, and/or any partner in the event taxpayer is a partnership, any member in the event the taxpayer is an association, any officer if the taxpayer is an incorporated or unincorporated association, or any other person responsible for filing returns or providing or maintaining financial information necessary for compliance with this article. Further, the License Tax Officer may proceed by civil means, in which case the fine shall be a civil fine payable to the City, or by non-traffic citation.

SECTION IX. 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 Article 333, or any other tax.

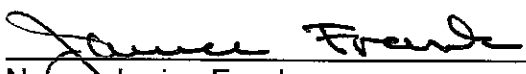
SECTION X. This Ordinance shall become effective January 1, 2018.

ENACTED AND ORDAINED this 21st day of NOV, 2017.

CITY OF WILLIAMSPORT

By: 
Name:
Title:

ATTEST:


Name: Janice Frank
Title: City Clerk