

May 30, 1986
mtg.

WEST MIFFLIN AREA SCHOOL DISTRICT

RESOLUTION Business Privilege Tax

A RESOLUTION OF THE BOARD OF SCHOOL DIRECTORS OF THE WEST MIFFLIN AREA SCHOOL DISTRICT, COMPRISING THE BOROUGHES OF WEST MIFFLIN AND WHITAKER, ALLEGHENY COUNTY, PENNSYLVANIA, IMPOSING A TAX FOR GENERAL REVENUE PURPOSES ON THE PRIVILEGE OF CARRYING ON OR EXERCISING ANY TRADE, BUSINESS (INCLUDING FINANCIAL BUSINESSES AS HEREINAFTER DEFINED), PROFESSION, VOCATION, SERVICE, CONSTRUCTION, COMMUNICATION OR COMMERCIAL ACTIVITY OR THE MAKING OF SALES, RENDERING SERVICES FROM OR ATTRIBUTABLE TO A PLACE OF BUSINESS IN THE WEST MIFFLIN AREA SCHOOL DISTRICT, WHETHER FOR PROFIT OR OTHERWISE, FOR THE SCHOOL FISCAL YEAR 1986-87 (JULY 1, 1986- JUNE 30, 1987) AND SUBSEQUENT FISCAL YEARS; ESTABLISHING THE MANNER AND RATE OF SUCH TAX; REQUIRING THE REGISTRATION OF BUSINESSES AND THE FILING OF RETURNS; PROVIDING FOR THE ADMINISTRATION, COLLECTION, AND ENFORCEMENT OF SAID TAX; AND IMPOSING PENALTIES FOR VIOLATIONS OF THE PROVISIONS OF THIS RESOLUTION.

BE IT RESOLVED by the Board of School Directors of the West Mifflin Area School District, and it is hereby so resolved by the same, under the authority of Act No. 511 of 1965, P.L. 1257, and its amendments, known as the Local Tax Enabling Act:

There is hereby imposed a tax on the privilege of doing business as herein defined within the West Mifflin Area School District, as follows:

ARTICLE I - DEFINITIONS: The following words and phrases when used in this Resolution shall have the meanings ascribed to them in this Section, except where the context clearly indicates or requires a different meaning:

A. Business:

1. Carrying on or exercising whether for gain or profit or otherwise within the West Mifflin Area School District any trade, business, including but not limited to financial business as herein defined, profession, vocation, service, construction, communication or commercial activity, or the making of sales or rendering services from or attributable to an office or place of business in the West Mifflin Area School District,

2. Any corporation organized under the business corporation law of any state or commonwealth,

3. Business shall not include: Any business which is subject to the West Mifflin Area School District mercantile or

admissions taxes to the extent that its activities are subject to said taxes; the business of any political subdivision, any employment for a wage or salary.

4. Financial business includes the services and transactions of banks and bankers, trusts, credit and investment companies, where not prohibited by law, holding companies, dealers and brokers in money, credits, commercial paper, bonds, notes, securities and stocks, monetary metals, factors and commission merchants.

5. Business does not include any business with respect to which the power to tax is withheld by law.

B. Tax year(s):

The twelve month period beginning July 1, 1986, to and including June 30, 1987, and each succeeding twelve month period.

C. Temporary, Seasonal, or Itinerant Business:

Any business that is conducted at one location for less than sixty (60) consecutive calendar days.

D. Gross Receipts:

Gross Receipts means cash, credits, property of any kind or nature, received in or allocable or attributable to the School District from any business, or services rendered, or commercial or business transactions without deduction therefrom on account of the cost of property sold, materials used, labor, service or other cost, interest or discount paid, or any other expense. "Gross receipts" excludes the following:

(1) In the case of a financial business, the cost of securities and other property sold, exchanged, paid at maturity, or redeemed, and moneys or credits received in repayment of advances, credits and loans, but not to exceed the principal amount of such advances, credits and loans, and deposits.

(2) In the case of a broker of financial paper, commissions paid by him to another broker on account of a purchase or sales contract initiated, executed or cleared in conjunction with such other broker.

(3) Receipts or that portion thereof attributable to interstate or foreign commerce or to a bona fide office or place of business regularly maintained by the taxpayer, outside the School District and not for the purpose of evading tax payment, and those receipts which the School District is prohibited from

taxing by law. Such receipts shall be segregated and separately reported on all returns so that only that part of the receipts which is properly attributable and allocable to the doing of business in the School District shall be taxed hereunder.

(4) Receipts by dealers from sales to other dealers in the same line where the dealer transfers title or possession at the same price for which he acquires the goods, wares or merchandise.

E. Tax Collector:

The person, firm or corporation appointed by the Board of School Directors of the West Mifflin Area School District to administer the provisions of this Resolution.

F. Person:

Any entity, foundation, individual, partnership, limited partnership, unincorporated association or corporation engaged in business for profit or otherwise, within the School District in Allegheny County, Pennsylvania. Whenever used in any section prescribing and imposing a penalty, the term "person" as applied to associations shall mean the partners or members thereof, and as applied to corporations the officers thereof. The term "person" as defined above, shall not include non-profit corporations or associations organized solely for religious, charitable or educational purposes, agencies of the Government of the United States or of the Commonwealth of Pennsylvania, or any person to the extent of his vending or disposing of articles of his own manufacture. The word "Person" as used in this ordinance is synonymous with the word "Taxpayer".

ARTICLE II - IMPOSITION AND RATE OF TAX.

Every person engaging in any business in the School District shall pay an annual tax at the rate of six mills on each dollar of the gross receipts thereof during the tax year 1986-87 and each tax year thereafter.

ARTICLE III - REGISTRATION, COMPUTATION, RETURNS AND PAYMENT.

A. Registration:

1. Every person subject to the tax imposed by this Resolution shall forthwith register with the tax collector and set forth his name, address, business address and the nature of the business activity in which he is engaged, and such other information as may be necessary in arriving at the actual gross volume of business during the tax period and the amount of tax due.

a. It shall be the duty of the tax collector to collect and receive the taxes, fines and penalties imposed by this Resolution. It shall also be his duty to keep a record showing the amount received by him from each person paying the tax and the date of such receipts.

b. The tax collector is hereby charged with the administration and enforcement of the provisions of this Resolution and is hereby empowered to prescribe, adopt and promulgate and enforce rules and regulations relating to any matter pertaining to the administration and enforcement of this Resolution, including provision for the re-examination and correction of returns, and the payments alleged or found to be incorrect, or as to which an overpayment is claimed or found to have occurred, and to make refunds where necessary. Any person aggrieved by any decision of the tax collector shall have the right to appeal to the Court of Common Pleas of Allegheny County, Pennsylvania, as in other cases provided.

c. The tax collector is hereby authorized to compel the production of books, papers, and records, and the attendance of all persons before him whether as parties or witnesses whom he believes to have knowledge of such receipts.

d. The tax collector is hereby authorized to examine the books, papers, and records of any taxpayer or supposed taxpayer in order to verify the accuracy of any return made, or, if no return was made, to ascertain the tax due. Every such taxpayer or supposed taxpayer is hereby directed and required to give to the tax collector or his duly appointed deputy, the means, facilities and opportunities for such examinations and investigations as are hereby authorized.

ARTICLE V SUIT ON COLLECTION: INTEREST AND PENALTY

a. The tax collector may sue for the recovery of taxes due and unpaid under this Resolution.

b. If for any reason the tax is not paid when due in each year, interest at the rate of six percent (6%) per annum and an additional penalty of one-half of one percent (1/2 of 1%) of the unpaid tax for each month or fraction thereof during which the tax remains unpaid, shall be added and collected. Where suit is brought for the recovery of any such tax, the person liable therefor, in addition, shall be liable for the costs of collection and the interests and penalties herein imposed.

ARTICLE VI - FINES AND PENALTIES

Whoever makes any false or untrue statements on his return, or who refuses to permit inspection of the books,

records or accounts of any business in his custody or control when the right to make such inspection by the tax collector is requested, and whoever fails or refuses to file a return required by this Resolution, shall, upon conviction before any alderman or magistrate, be sentenced to pay a fine of not more than Three Hundred (\$300.00) Dollars for each offense and in default of payment of said fine, be imprisoned in the Allegheny County jail for a period not exceeding thirty days for each offense.

ARTICLE VII - SAVINGS CLAUSE - SEVERABILITY

a. Nothing contained in this Resolution shall be construed to empower the West Mifflin Area School District to levy and collect the taxes hereby imposed on any person or any business or any portion of any business not within the taxing power of the West Mifflin Area School District under the Constitutional or Laws of the United States and the Constitution and Laws of the Commonwealth of Pennsylvania.

b. If the tax, or any portion thereof, imposed upon any person under the provisions of this Resolution shall be held by any court of competent jurisdiction to be in violation of the Constitution or Laws of the United States or of the Commonwealth of Pennsylvania, the decision of the court shall not affect or impair the right to impose the taxes or the validity of the taxes so imposed upon other persons as herein provided.

c. If a final decision of a court of competent jurisdiction holds any provision of this Resolution or the application of any provision to any circumstances, to be illegal or unconstitutional, the other provisions of this Resolution, or the application of such provisions to other circumstances, shall remain in full force and effect. The intention of the Board of School Directors of the West Mifflin Area School District is that the provisions of this Resolution shall be severable and that this Resolution would have been adopted if any such illegal or unconstitutional provisions had not been included.

ARTICLE VIII - PAYMENT UNDER PROTEST

The tax collector is hereby authorized to accept payment under protest of the amount of business privilege tax claimed by the West Mifflin Area School District in any case where the taxpayer disputes the validity or the amount of the School District's claim for this tax. If it is thereafter judicially determined by a court of competent jurisdiction that the West Mifflin Area School District has been overpaid, the amount of the overpayment shall be refunded to the taxpayer.

ARTICLE IX - EFFECTIVE DATE

The provisions of this Resolution shall become effective July 1, 1986 and shall remain in effect through June 30, 1987 and thereafter from year to year on a school fiscal year basis.

ARTICLE X - CONFLICT - REPEALER

Any Resolution or part of any Resolution conflicting with the provisions of this Resolution be and the same are hereby repealed to the extent of such conflict.

RESOLVED AND ADOPTED into law by the Board of School Directors of the West Mifflin Area School District this 30th day of May, 1986.

WEST MIFFLIN AREA SCHOOL DISTRICT

By Beatrice R. Wilkinson
Beatrice Wilkinson, President
Board of School Directors

ATTEST:

Maurice Ward
Maurice Ward, Secretary