

CHAPTER 1

TAXATION

**Article I
Mercantile Tax**

[Adopted 6/29/1973 by Resolution of the Wilson School District Board of Directors]

§ 1-1. Short title.

This resolution shall be known and may be cited as the "Mercantile Tax Resolution of Wilson School District."

§ 1-2. Definitions.

[Amended 9/19/2011 by Resolution of the Wilson School District Board of Directors]

The following words and phrases when used in this article shall have the meanings ascribed to them in this unless the context clearly indicates a different meaning:

A. "Person" shall mean any individual, partnership, limited partnership, association, corporation, or other entity engaging in business.

B. "Retail dealer" shall mean any person who is a dealer in, or vendor of, goods, wares and merchandise who is not a wholesale dealer or a wholesale and retail dealer as herein defined.

C. "Tax year" shall mean the calendar year, January 1 through December 31 of a given year.

D. "Taxpayer" shall mean a Person subject to the tax imposed by the Mercantile Tax Resolution.

E. "Temporary, seasonal or itinerant business" shall mean any business that is conducted at one location for less than sixty consecutive calendar days.

F. "School District" shall mean the Wilson School District, Berks County, Pennsylvania.

G. "Mercantile Tax Collector" shall mean the Collector appointed by the School District to collect the tax covered under this article.

H. "Whole volume of business" shall mean the money or money's worth received by any wholesale dealer, retail dealer, wholesale and retail dealer, or proprietor of any restaurant or other place where food, drink and refreshments are served, in, or by reason of, the sale of goods, wares and merchandise, including in every case, cash, credits, and, except as herein provided, property of any kind or nature, without deduction therefrom on account of the cost of the property sold, the cost of materials, labor and services expended, interest, discounts, other taxes paid, and other expenses; but not including the dollar volume of business transacted by wholesale dealers, retail dealers, and wholesale and retail

dealers derived from the resale of goods, wares, and merchandise taken by any such dealer as a trade-in or as part payment for other goods, wares and merchandise, except to the extent that the resale price exceeds the trade-in allowance.

I. "Wholesale dealer" shall mean any person who sells to dealers in, or vendors of, goods, wares and merchandise and to no other persons.

J. "Wholesale and retail dealer" shall mean any person who sells to dealers in, or vendors of, goods, wares and merchandise and to other persons.

K. The terms "Person," "Wholesale dealer," "Retail dealer" and "Wholesale and retail dealer" shall not include non-profit corporations or associations organized for religious, charitable or educational purposes, social or civic groups, agencies of the Government of the United States or of the Commonwealth of Pennsylvania or any person vending or disposing of articles of his own growth, production or manufacture for shipment or delivery from the place of growth, production or manufacture thereof.

L. When any of the foregoing terms are used in this article, the singular shall include the plural and the masculine shall include the feminine and neuter.

§ 1-3. Levy and Collection of Tax.

[Amended 9/19/2011 by Resolution of the Wilson School District Board of Directors]

For the tax year commencing July 1, 1973 and ending June 30, 1974, and for tax years thereafter, the School District hereby imposes a tax on each dollar of the whole volume of business transacted in the School District by wholesale dealers, retail dealers, wholesale and retail dealers, and proprietors of restaurants or other places where food, drink and refreshments are served, regardless of whether such person, dealer or proprietor shall maintain a place of business within the School District, at the rates and at the times hereafter set forth. The School District further directs that tax return filings and payments of the tax shall be made as hereinafter set forth.

Beginning January 1, 2012, and for each Tax Year thereafter, the Tax Year shall be a calendar year, January 1 through December 31. To effect the transition from fiscal year quarterly filing to calendar year annual filing, the immediate prior fiscal year, July 1, 2010 through June 30, 2011 shall end on June 30, 2011. Each Taxpayer shall file a tax return for the tax quarter July 1, 2011 through September 30, 2011, and pay all taxes due on Whole Volume of Business in said quarter, on or before October 31, 2011. Each Taxpayer shall file a tax return for the tax quarter October 1, 2011 through December 31, 2011, and pay all taxes due on Whole Volume of Business in said quarter, on or before January 31, 2012. Beginning January 1, 2012, and for each Tax Year thereafter, each Taxpayer shall file an annual return on April 15 of each year as provided in this article.

§ 1-4. Imposition and Rates of Tax.

Every person engaging in any of the following occupations or businesses in the School District, regardless of whether such person maintains a place of business within the School District, shall pay in the manner hereinafter provided an annual tax on each dollar of the whole volume of business transacted in the School District by such person, for the tax year

commencing July 1, 1973 and ending June 30, 1974, and for tax years thereafter, at the following rates:

A. Wholesale dealers in goods, wares and merchandise at the rate of one (1) mill on each dollar of the annual whole volume of business transacted by them;

B. Retail dealers in goods, wares and merchandise and proprietors of restaurants or other places where food, drink and refreshments are served, at the rate of one and one-half (1½) mills on each dollar of the annual whole volume of business transacted by them; and

C. Wholesale and retail dealers in goods, wares and merchandise at the rate of one (1) mill on each dollar of the annual whole volume of wholesale business transacted by them and at the rate of one and one-half (1½) mills on each dollar of the annual whole volume of retail business transacted by them.

§ 1-5. Computation of Whole Volume of Business.

[Amended 9/19/2011 by Resolution of the Wilson School District Board of Directors]

A. Every person subject to the tax hereby imposed, who has commenced business at least a full year prior to the beginning of a Tax Year shall compute the estimated Whole Volume of Business for that Tax Year upon the actual gross amount of business transacted by such Person during the twelve (12) months preceding.

B. Every person subject to the tax hereby imposed who has commenced business less than one (1) full year prior to the beginning of a Tax Year shall compute the estimated Whole Volume of Business for that Tax Year by multiplying by twelve (12) the monthly average of the actual gross amount of business transacted by him during the months he was engaged in business prior to January 1.

C. Every person subject to the tax hereby imposed who commences his business subsequent to the beginning of a Tax Year shall compute the estimated Whole Volume of Business for that Tax Year upon the actual gross amount of business transacted by him during the first month of his engaging in business, multiplied by the number of months remaining in the Tax Year.

D. Every person subject to the tax hereby imposed, who engages in a business that is temporary, seasonal or itinerant in nature and of a duration not exceeding sixty (60) days, shall compute his annual whole volume of business for the tax year upon the actual whole amount of business transacted by him during such tax year.

§ 1-6. Returns.

[Amended 9/19/2011 by Resolution of the Wilson School District Board of Directors]

A. Every return shall be made upon a form prescribed and furnished by the Mercantile Tax Collector. Every person making such return shall furnish all information requested therein and certify the correctness thereof.

B. Tax Return

- (1) Beginning with Tax Year 2012 and for each subsequent Tax Year, every person subject to the tax hereby imposed who has commenced his business at least one (1) full year prior to the beginning of the Tax Year shall, on or before the 15th day of April following, file with the Mercantile Tax Collector a return setting forth his name, his business and business address and such other information as may be required by the Mercantile Tax Collector to compute the actual Gross Volume of Business transacted by him during the Tax Year immediately prior and the amount of tax estimated to be due for the then current Tax Year. Each return shall show the actual Whole Volume of Business transacted by the taxpayer during the preceding Tax Year, the amount of tax paid previously as an estimate for the preceding Tax Year, the amount of tax, if any, remaining due for the preceding year, and the amount of estimated tax due for the current Tax Year.
- (2) Every person subject to the tax hereby imposed who has commenced his business less than one (1) full year prior to the beginning of the Tax Year shall, on or before the 15th day of April following, file with the Mercantile Tax Collector a return setting forth his name, his business and business address and such other information as may be required by the Mercantile Tax Collector to compute the actual Gross Volume of Business transacted by him during the Tax Year immediately prior and the amount of tax estimated to be due for the then current Tax Year. Each return shall show the actual Gross Volume of Business transacted by the taxpayer during the preceding Tax Year, the amount of tax paid previously as an estimate for the preceding tax year, the amount of tax, if any, remaining due for the preceding year, and the amount of estimated tax due for the current Tax Year.
- (3) Every person subject to the tax hereby imposed who commences business subsequent to the beginning of the Tax Year shall, within sixty (60) days from the date of commencing such business, file with the Mercantile Tax Collector a return setting forth his name, his business and business address and such other information as may be required by the Mercantile Tax Collector, and shall compute and show the amount of tax estimated to be due for the then current Tax Year.
- (4) Every person subject to the tax hereby imposed who engages in a business which is temporary, seasonal or itinerant by its nature and of a duration not exceeding sixty (60) days shall, within seven (7) days from the day he completes such business, file with the Mercantile Tax Collector a return setting forth his name, his business address and such other information as may be required by the Mercantile Tax Collector to compute the actual Gross Volume of Business transacted by him during such period and the amount of the tax due. Each return shall show the amount of tax due for the then current Tax Year.
- (5) Any person ceasing to do business during the Tax Year shall, within fourteen (14) days from the date of ceasing to do business, file a final return showing the actual Gross Volume of Business conducted during that portion of the Tax Year

in which said person was actually in business, and pay the tax due as computed thereon.

- (6) The burden is hereby imposed upon any Person claiming an exemption from the payment or imposition of tax hereby imposed to prove his legal right to such exemption.

§ 1-7. Payment of Tax.

[Amended 9/19/2011 by Resolution of the Wilson School District Board of Directors]

A. At the time of filing a tax return, each Taxpayer shall pay an estimated tax for the current year and any balance of taxes due for the Tax Year immediately preceding. The estimated tax shall be calculated as provided above. The balance of tax due for the preceding Tax Year shall be the difference between the amount of tax paid as an estimate for said preceding Tax Year and the amount of the tax finally shown to be due.

B. All taxes, interest and penalties imposed under the provisions of this article shall be payable to the Mercantile Tax Collector.

§ 1-8. Powers and Duties of Mercantile Tax Collector.

[Amended 9/19/2011 by Resolution of the Wilson School District Board of Directors]

A. It shall be the duty of the Mercantile Tax Collector to collect and receive the taxes, interest, penalties, and fines imposed by this article. 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 receipt.

B. The Mercantile Tax Collector is hereby charged with the administration and enforcement of the provisions of this article, and is hereby empowered to prescribe, adopt, promulgate and enforce rules and regulations relating to any matter pertaining to the administration and enforcement of this article, including provisions for the re-examination and correction of returns, for payments alleged or found to be incorrect, and for overpayments claimed or found to have occurred.

C. If the Mercantile Tax Collector is not satisfied with the return made by any taxpayer or supposed taxpayer under the provisions of this article, he is hereby authorized and empowered to re-determine the tax due by such person, based upon the facts contained in the return, or upon any information within his possession or that shall come into his possession; and for this purpose he or his representative is authorized to examine any books, papers and records of any such person in order to verify the accuracy of any return or payment made under the provisions thereof or to ascertain whether the taxes imposed by this article have been paid; and every such person is hereby required to submit his books, papers and records to such examination upon request of the Mercantile Tax Collector and to give him or his representative the means, facilities and opportunity for such an examination.

D. If any taxpayer or supposed taxpayer shall neglect or refuse to file any return required by this article or to pay the tax imposed by this article, or if any such person pays

less than the correct amount of tax due from him, the Mercantile Tax Collector shall estimate or determine the tax due by such person and the amount of interest and penalties thereon.

E. The Mercantile Tax Collector is hereby authorized and directed to make and keep such records and prepare such forms as may be necessary or convenient to carry this article into effect.

§ 1-9. Suits for Tax; Interest; Penalties.

[Amended 9/19/2011 by Resolution of the Wilson School District Board of Directors]

A. All taxes, interest and penalties due and unpaid under this article shall be recovered by the School District in accordance with the provisions of the Local Tax Enabling Act, 1965, Dec. 31, P.L. 1257, as amended from time to time, or as otherwise provided by law.

B. In the event that the amount of tax paid by any taxpayer is less than the amount determined to be due from such taxpayer, interest shall be paid on the difference at the rate of one-half of one per cent per month or fractional part thereof from the day said tax was due and payable until the day said tax is full paid. For the purpose of this provision, the tax imposed by this article shall be deemed due and payable on April 15 of the Tax Year; except that in the case of Taxpayers who file returns under § 1-6.B.(3) of this article, said tax shall be deemed due and payable sixty (60) days from the date of commencing such business and in the case of Taxpayers who file returns under § 1-6.B.(4) of this article, said tax shall be deemed due and payable seven (7) days from the day such business is completed.”

C. The Mercantile Tax levied pursuant to this article shall be due and payable on the date which the taxpayer is required to file a return as set forth above. All taxes due shall bear interest at the rate of one and one-half percent (1½%) per month or fractional part of a month, from the day they are due and payable until paid. If any Taxpayer shall neglect or refuse to make any return or payment as required, an additional ten percent (10%) of the amount of the tax shall be added to the amount due. Where legal action is brought for the recovery of this tax, the Taxpayer shall, in addition, be responsible and liable for collection costs, including attorney fees.

D. In the event that any taxpayer neglects or refuses to file the return required to be filed by this article, a penalty in the amount of 5 percent of the amount of tax due from such taxpayer shall be collected by the Mercantile Tax Collector. Such penalty shall be in addition to any other penalty imposed by this article.

§ 1-10. Returns to be Confidential.

[Amended 9/19/2011 by Resolution of the Wilson School District Board of Directors]

Any information gained by the Mercantile Tax Collector or any other official or agent of the School District as a result of any returns, investigations, or verifications required or authorized by this article shall be confidential, except for official purposes and except in accordance with proper judicial order, or as otherwise provided by law.

§ 1-11. Fines and Penalties.

[Amended 9/19/2011 by Resolution of the Wilson School District Board of Directors]

Any person, 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 or of any regulations or requirements made pursuant hereto and authorized hereby, or who knowingly makes any false or untrue statement on his return, or who refuses to permit inspection of any books, records or accounts of any person when the right to make such inspection is requested by the Mercantile Tax Collector, fails or refuses to file a return required by this article, or who fails or refuses to pay any tax, interest, or penalties required by this article, shall, upon conviction thereof before any district justice or justice of the peace, be sentenced to pay a fine of not more than Three Hundred Dollars (\$300) and costs of prosecution for each offense, and in default of the payment of said fine and costs he shall be imprisoned in the Berks County Prison for a period not exceeding thirty (30) days for each offense. Each and every day that any such offense occurs or continues shall be considered a separate offense. The fine imposed by this section shall be in addition to any other penalty imposed by any other section of this article.

§ 1-12. Disposition of Tax.

The tax imposed by this article shall be in addition to all other taxes of any kind or nature heretofore or hereafter levied by the School District of Wilson, and the tax imposed herein is for general revenue purposes.

§ 1-13. Annual Re-enactment.

The tax imposed by this article is for the tax year commencing July 1, 1973 and ending June 30, 1974 and this article, and the tax imposed hereby, shall continue in force from year to year on a calendar year basis without annual re-enactment.

§ 1-14. Prohibited Levies.

Nothing contained in this article shall be construed to empower the School District to levy and collect the taxes hereby imposed on any person, or any business, or any portion of any business, trade, occupation, or profession not within the taxing power of the School District under the Constitution of the United States and the laws and Constitution of the Commonwealth of Pennsylvania.

ARTICLE II
Business Privilege Tax

[Adopted 6/23/1982 by Resolution of the Wilson School District Board of Directors]

§ 2-1. Short title.

This resolution shall be known as the "Business Privilege Tax Resolution."

§ 2-2 Definitions.

[Amended 9/19/2011 by Resolution of the Wilson School District Board of Directors]

The following words and phrases, when used in this article, shall have the following meanings:

A. "Business" shall mean any activity carried on or exercised for gain or profit within the Wilson School District, including, but not limited to: (1) the sale of merchandise or other tangible personalty; (2) the performance of services; (3) the rental of personalty and/or realty; and including, but not limited to (4) those enterprises engaged in by hotel operators, motel operators, parking lot and garage operators, warehouse operators, lessors of real estate, lessors of tangible personal property, physicians and surgeons, osteopaths, podiatrists, chiropractors, veterinarians, optometrists, opticians, pharmacists, lawyers, dentists, engineers, surveyors, architects, chemists, accountants, certified public accountants, funeral directors, promoters, factors, commission merchants, agents, brokers, manufacturer's representatives, advertising and public relations agencies, real estate brokers, insurance brokers and agents, cable television operators, barber shop operators and beauty shop operators, cleaning, pressing and dyeing establishment operators, laundry operators, shoe repair operators, tailors, upholsterers, electrical, plastering, brick laying, carpentry, heat, ventilation, air conditioning, plumbing and painting contractors, general contractors engaged in building or construction, remodeling or alteration, repairers of electrical, electronic and automotive machinery and equipment, or other machinery or equipment and other wares and merchandise, and all other persons, engaged in any other activity, whatsoever, carried on or exercised for gain or profit within the Wilson School District.

B. "District" shall mean the Wilson School District.

C. "Gross volume of business" shall mean the actual gross consideration credited or received for or on account of sales made, rentals and/or services rendered by any business subject to this article. For the purposes of this article, "gross volume of business" is intended to also mean "whole volume of business."

D. "Person" shall mean any individual, partnership, limited partnership, association, firm, corporation, or other entity engaging in business. As used in § 1-20, below "Fines and Violations", the term "person" shall include the partners or members of an association and the officers of a corporation.

E. "Retail Dealer" shall mean any person who is a dealer in, or vendor of, goods, wares and merchandise who is not a wholesale dealer or a wholesale and retail dealer as herein defined.

F. "School Fiscal Year" shall mean the period of July 1 to June 30, inclusive, and because this article shall continue in force from year to year on a school fiscal year basis without annual re-enactment, each and every successive school fiscal year thereafter.

G. "Tax Collector" shall be the person duly appointed by the Board of Directors of the Wilson School District to administer and collect the Business Privilege Tax.

H. "Taxpayer" shall mean a person subject to the payment of the tax imposed by this article.

I. "Tax Year" shall mean the calendar year, January 1 through December 31 of a given year.

J. "Temporary, seasonal or itinerant business" shall mean any business that is conducted at one location for less than sixty consecutive calendar days.

K. "Treasurer" shall mean the Treasurer of the Wilson School District.

L. "Wholesale Dealer" or "Wholesale Vendor" shall mean any person who sells to dealers in or vendors of, goods, wares and merchandise and to no other persons.

M. "Wholesale and Retail Dealer" shall mean any person who sells to dealers in, or vendors of, goods, wares and merchandise and to other persons.

N. "Service" shall mean any act or instance of helping or benefiting another for a consideration.

§ 2-3. Levy of Tax; Rate and Basis of Tax; Computation of Whole Volume of Business.

[Amended 9/19/2011 by Resolution of the Wilson School District Board of Directors]

There is hereby levied for the Tax Year and annually thereafter, without annual re-enactment, a tax payable and due for general revenue purposes on the privilege of doing business as herein defined within the Wilson School District as follows:

A. Rate and Basis of Tax. The rate of the tax on each and every dollar of the gross volume of business transacted within the territorial limits of the District shall be one and one-half (1½) mills, one and one-half (1½) mills shall mean \$1.50 per \$1,000.00 of gross volume of business; except that the rate of the tax on each and every dollar of the gross volume of business transacted by wholesale dealers or wholesale vendors within the territorial limits of the District shall be one (1) mill. All non-wholesale business of such wholesale dealers or wholesale vendors shall be taxed at the general rate of one and one-half (1½) mills.

B. Computation of Whole Volume of Business.

- (1) Every person subject to the tax hereby imposed, who has commenced business at least a full year prior to the beginning of a Tax Year shall compute the estimated Whole Volume of Business for that Tax Year upon the actual gross amount of business transacted by such Person during the twelve (12) months preceding.
- (2) Every person subject to the tax hereby imposed who has commenced business less than one (1) full year prior to the beginning of a Tax Year shall compute the estimated Whole Volume of Business for that Tax Year by multiplying by twelve (12) the monthly average of the actual gross amount of business transacted by him during the months he was engaged in business prior to January 1.
- (3) Every person subject to the tax hereby imposed who commences his business subsequent to the beginning of a Tax Year shall compute the estimated Whole Volume of Business for that Tax Year upon the actual gross amount of business transacted by him during the first month of his engaging in business, multiplied by the number of months remaining the Tax Year.
- (4) Every person subject to the tax hereby imposed, who engages in a business that is temporary, seasonal or itinerant in nature, shall compute his annual Whole Volume of Business for the Tax Year upon the actual whole amount of business transacted by him during such Tax Year.
- (5) The Tax Collector and/or Treasurer is hereby authorized to accept payment under protest of the amount of business privilege tax claimed by the District in any case where the taxpayer disputes the validity or amount of the District's claim for tax.
- (6) Payments made under the Mercantile Tax for business to which this tax is applicable shall be credited to this tax and vice versa.
- (7) Beginning January 1, 2012, and for each Tax Year thereafter, the Tax Year shall be a calendar year, January 1 through December 31. To effect the transition from fiscal year quarterly filing to calendar year annual filing, the immediate prior fiscal year, July 1, 2010 through June 30, 2011 shall end on June 30, 2011. Each Taxpayer shall file a tax return for the tax quarter July 1, 2011 through September 30, 2011, and pay all taxes due on gross volume of business in said quarter, on or before October 31, 2011. Each Taxpayer shall file a tax return for the tax quarter October 1, 2011 through December 31, 2011, and pay all taxes due on gross volume of business in said quarter, on or before January 31, 2012. Beginning January 1, 2012, and for each tax year thereafter, each Taxpayer shall file an annual return on April 15 of each year as provided in this article.

C. Persons, Business and Receipts Exempted.

- (1) Persons and Businesses – Persons employed for a wage or salary, non-profit corporations or associations organized for religious, charitable or educational purposes, agencies of the Government of the United States or of the

Commonwealth of Pennsylvania and the business of any political subdivision, or of any authority created or organized under and pursuant to any act of assembly are exempt from the provisions of this article.

- (2) No such tax shall be assessed and collected on a privilege, transaction, subject, or occupation which is subject to a state tax or license fee, and which tax or license fee has been held by the Courts of Pennsylvania to be the basis for exemption from the imposition of a business privilege tax by a municipality.
- (3) Utilities – No such tax shall be assessed and collected on the gross receipts from utility service of any person or company whose rates of service are fixed and regulated by the Pennsylvania Public Utility Commission; or on any public utility service rendered by any such person or company or on any privilege or transaction involving the rendering of any such public utility service.
- (4) State Tax on Tangible Property – No such tax shall be assessed and collected on the privilege of employing such tangible property as is subject to a State tax except on sales of admission to places of amusement or on sales or other transfers of title or possession of property.
- (5) Manufacturing – No such tax shall be assessed and collected on goods and articles manufactured in the District or on the by-products of manufacture, or on minerals, timber, natural resources and farm products produced in the District or on the preparation or processing thereof for use or market, or on any privilege, act or transaction related to the business of manufacturing, the production, preparation or processing of minerals, timber and natural resources, or farm products, by manufacturers, by producers and by farmers with respect to the goods, articles and products of their own manufacture, production or growth, or on any privilege, act or transaction relating to the business of processing by-products of manufacture, or on the transportation, loading, unloading or dumping or storage of such goods, articles, products or by-products.
- (6) Construction of or Improvement to Residential Dwellings – No such tax shall be assessed and collected on the construction of or improvement to residential dwellings.

D. Determination of Gross Volume of Business. Gross volume of business upon which the tax hereunder is computed shall include the actual gross consideration credited or received for or on account of sales made, rentals and/or services rendered, subject only to the following allowable deductions and exemptions:

- (1) The dollar volume of business transacted by wholesale and retail dealers derived from the resale of goods, wares and merchandise taken by any dealer as trade-in or as part payment for other goods, wares and merchandise, except to the extent that the resale price exceeds the trade-in allowance.
- (2) Refunds, credits, or allowances given by a taxpayer to a purchaser on account of defects in goods, wares or merchandise sold, or on account of goods, wares or merchandise returned.

- (3) Any commissions paid by a broker to another broker on account of a purchase or sales contract initiated, executed or cleared with such other broker.
- (4) Bad debts, where the deduction is also taken in the same year for Federal Income Taxation purposes.
- (5) Taxes collected as agent for the United States of America, Commonwealth of Pennsylvania or the Wilson School District.

E. Partial Exemptions. Where gross volume of business in its entirety cannot be subjected to the tax imposed by this article by reason of the provisions of the Constitution of the United States or any other provision of law, the Tax Collector with the approval of the Board of Directors of the Wilson School District shall establish rules and regulations and methods of allocation and evaluation so that only that part of the gross volume of business which is properly attributable and allowable to doing business in the District shall be taxed hereunder.

F. Rate When Same Tax is Imposed by Two Taxing Bodies. If any person is liable for the same tax on the same subject imposed under the Local Tax Enabling Act 1965, December 31, 1965, P.L. 1257 and its amendments, to the District and one or more political subdivisions of the State, then and in that event the tax shall be apportioned by such percentage as may be agreed upon by such political subdivisions, but, in no event, shall the combined taxes of both subdivisions exceed a maximum rate of tax as fixed by the said Enabling Act permitting the imposition of such taxes.

G. Records. The taxpayer, to obtain the foregoing enumerated exclusions and deductions, shall keep books and records of their business to show clearly, accurately, and separately the amount of sales and services excluded from the tax and the amounts of sales and services which are entitled to be deducted from the gross volume of business as hereinbefore provided.

§ 2-4. Returns.

[Amended 9/19/2011 by Resolution of the Wilson School District Board of Directors]

A. Every return shall be made upon a form furnished by the Tax Collector. Every person making a return shall certify the correctness thereof by signature.

B. Every person subject to the tax hereby imposed who has been in business or commenced business during the tax quarter of July 1, 1982 to September 30, 1982, must file a return and pay their tax on or before October 31, 1982.

C. Beginning with Tax Year 2012 and for each subsequent Tax Year, every person subject to the tax hereby imposed who has commenced his business at least one (1) full year prior to the beginning of the Tax Year shall, on or before the 15th day of April following, file with the Tax Collector a return setting forth his name, his business and business address and such other information as may be required by the Tax Collector to compute the actual gross volume of business transacted by him during the Tax Year immediately prior and the amount of tax estimated to be due for the then current Tax Year. Each return shall show the actual gross volume of business transacted by the taxpayer

during the preceding Tax Year, the amount of tax paid previously as an estimate for the preceding Tax Year, the amount of tax, if any, remaining due for the preceding year, and the amount of estimated tax due for the current Tax Year.

D. Every person subject to the tax hereby imposed who has commenced his business less than one (1) full year prior to the beginning of the Tax Year shall, on or before the 15th day of April following, file with the Tax Collector a return setting forth his name, his business and business address and such other information as may be required by the Tax Collector to compute the actual gross volume of business transacted by him during the Tax Year immediately prior and the amount of tax estimated to be due for the then current Tax Year. Each return shall show the actual whole volume of business transacted by the taxpayer during the preceding Tax Year, the amount of tax paid previously as an estimate for the preceding year, the amount of tax, if any, remaining due for the preceding year, and the amount of estimated tax due for the current Tax Year.

E. Every person subject to the tax hereby imposed who commences business subsequent to the beginning of the Tax Year shall, within sixty (60) days from the date of commencing such business, file with the Tax Collector a return setting forth his name, his business and business address and such other information as may be required by the Tax Collector, and shall compute and show the amount of tax estimated to be due for the then current Tax Year.

F. Every person subject to the tax hereby imposed who engages in a business which is temporary, seasonal, or itinerant by its nature and of a duration not exceeding sixty (60) days shall, within seven (7) days from the day he completes such business, file with the Tax Collector a return setting forth his name, his business address and such other information as may be required by the Tax Collector to compute the actual gross amount of business transacted by him during such period and the amount of the tax due.

G. Any person ceasing to do business during the Tax Year shall, within fourteen (14) days from the date of ceasing to do business, file a final return showing the actual gross volume of business conducted during that portion of the Tax Year in which said person was actually in business, and pay the tax due as computed thereon.

H. All taxes due under this article shall bear interest at the rate of one and one-half per centum (1½%) per month or fraction of a month from the day they are due and payable until paid. If any Taxpayer shall neglect or refuse to make any return or payment as and when required, a penalty in the amount of ten per centum (10%) of the amount of the tax shall be added and collected.

§ 2-5. Fines and Violations.

[Amended 9/19/2011 by Resolution of the Wilson School District Board of Directors]

A. Any person who shall conduct, transact or engage in any of the businesses subject to the tax imposed by this article who shall fail to file a tax return as required by the provisions of this article, or any person who shall willfully file a false return, or who commits any other violation subject to this article, shall, upon summary conviction before any District Justice of the County of Berks, be sentenced to pay a fine not to exceed the sum of Three Hundred

Dollars (\$300.00) for any one offense, recoverable with costs, or imprisonment not exceeding ninety (90) days, if the amount of said fine and costs shall not be paid.

B. This penalty shall be in addition to all other penalties and interest as may be set forth herein.

§ 2-6. Payment of Tax.

[Amended 9/19/2011 by Resolution of the Wilson School District Board of Directors]

A. At the time of filing a tax return, each Taxpayer shall pay an estimated tax for the current year and any balance of taxes due for the Tax Year immediately preceding. The estimated tax shall be calculated as provided above herein. The balance of tax due for the preceding Tax Year shall be the difference between the amount of tax paid as an estimate for said preceding Tax Year and the amount of the tax finally shown to be due.

B. All taxes, interest and penalties imposed under the provisions of this article shall be payable to the Tax Collector.

§ 2-7. Duties of the Tax Collector and Treasurer

[Amended 9/19/2011 by Resolution of the Wilson School District Board of Directors]

A. The Tax Collector is charged with the duty of collecting and receiving the taxes, fines, and penalties imposed by this article. It shall be the Tax Collector's duty to keep a record showing the amount received from each person paying the tax and the date of such receipt.

B. The Tax Collector, under the direction of the Board of Directors of the Wilson School District, is hereby empowered to prescribe, adopt and promulgate rules and regulations relating to any matter pertaining to the administration and enforcement of this article, including provisions for the examination and correction of returns, and payments alleged or found to be incorrect, or as to which an overpayment is claimed, or found to have occurred, and charged with enforcing the provisions of this article and any rules and/or regulations promulgated pursuant hereto.

C. In the event the person to be assessed neglects or refuses to make a return, then in such case the Tax Collector shall assess said person or persons on such an amount of gross volume of business as the said Tax Collector deems reasonable and appropriate. In all cases of assessment, the Tax Collector shall give the parties assessed a notice in which shall be stated the trade, business, occupation or class, and the amount of the Business Privilege Tax imposed or levied.

D. The taxpayer shall maintain such records and books of account as will enable the making of a true and accurate return in accordance with the provisions of this article. Such accounts and records must disclose in detail the gross receipts and other data pertaining to the taxpayer's gross volume of business, and must be sufficiently complete to enable the Tax Collector to verify all transactions. The Tax Collector is hereby authorized to examine the books, papers and records of any person or persons subject to or supposed to be subject to

the tax imposed by this article in order to verify the accuracy of the return made, or if no return was made, ascertain the tax due.

E. The Tax Collector shall promptly pay over to the District's Treasurer all monies, including protests, collected pursuant to this article.

§ 2-8. Confidential Nature of Returns, etc.

Any information gained by the Tax Collector or any other official, agent or employee of the District, as a result of any returns, investigations, hearings, or verifications required or authorized by this article, shall be confidential, except in accordance with proper judicial order or as otherwise provided by law.

§ 2-9. Suit on Collection and Penalty.

A. The Tax Collector and/or Treasurer shall have the power in the name of the District to institute proceedings against any and all persons who violate the provisions of this article.

B. If for any reason the tax is not paid when due and suit is brought for the recovery of any such tax, the person liable therefore, shall, in addition, be liable for the costs of collection and interest and penalties herein imposed.

§ 2-10. Savings and Severability Clauses.

A. Nothing contained in this article shall be construed to empower the 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 District under the Constitution of the United States and the laws and Constitution of the Commonwealth of Pennsylvania.

B. If the tax, or any portion thereof, imposed upon by any person under the provisions of this article shall be held by any court of competent power or jurisdiction to be in violation of the Constitution of the United States or of the Commonwealth of Pennsylvania or any other provision of the law, the decisions 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. The provisions of this article are severable, and if any of its provisions shall be held illegal, invalid, or unconstitutional, the decision of the court shall not affect or impair any of the remaining provisions of this article. It is hereby declared to be the intention of the Board of Directors of the Wilson School District that this article would have been adopted if such illegal, invalid, or unconstitutional provisions had not been included herein.

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