

ORDINANCE NO. 2012-14

AN ORDINANCE OF THE BOARD OF COMMISSIONERS OF THE TOWNSHIP OF RADNOR AMENDING ARTICLE III, CHAPTER 260 OF THE RADNOR TOWNSHIP CODE, RELATING TO THE BUSINESS PRIVILEGE TAX, TO CHANGE THE ADMINISTRATIVE PROCEDURE FOR REGISTRATION UNDER THE BUSINESS PRIVILEGE TAX ORDINANCE BY REQUIRING COMPLETION OF THE ANNUAL REGISTRATION REQUIREMENTS WITH THE FILING OF THE BUSINESS PRIVILEGE TAX RETURN.

WHEREAS, the Board of Commissioners of Radnor Township, pursuant to the authority of the Local Tax Enabling Act 53 P.S. §6924.101 *et seq.*, as amended, and the Radnor Township Home Rule Charter, to lessen the taxpayer's burden and increase efficiency in the administrative process of registration under the Radnor Township Business Privilege Tax, intends to amend the Business Privilege Tax Ordinance to change the registration process to take place as part of the filing of the Business Privilege Tax return, rather than separately as currently required.

NOW THEREFORE, IT IS HEREBY ENACTED AND ORDAINED by the Board of Commissioners of Radnor Township, as follows:

Section 1. Amendment of Section 260-41, Chapter 260, Article III, of the Radnor Township Code.

Section 260-22 of Chapter 260, Article II of the Radnor Township Code is hereby amended to read as follows:

§260-41. Registration.

For the tax year beginning January 1, 1980, and for each tax year thereafter, every person desiring to continue to engage in or hereafter to begin to engage in a business, trade, occupation or profession at an actual place of business in the Township shall make application for registration for each place of business in the Township, and if such person has no actual place of business within the Township, then one registration, with the Director.

Original registration shall be made by the completion of an application furnished by the Director and the payment of a fee of \$10 for each place of business. Each subsequent annual application for registration shall occur with the filing of the taxpayer's Business Privilege Tax return and accompanied with the payment of a fee of \$10 for each place of business. Each applicant shall receive a certificate of registration from the Director, which shall not be assignable. In the case of loss, defacement or destruction of any certificate, the person to whom the certificate was issued shall apply to the Director for a new certificate

for which a fee of \$10 shall be charged. Such certificate shall be conspicuously posted at each place of business within the Township at all times.

Section 2. Repealer. All ordinances or parts of ordinances which are inconsistent herewith are hereby repealed.


Section 3. Severability. If any section, paragraph, sub-section, clause or provision of this Ordinance shall be declared invalid or unconstitutional by a court of competent jurisdiction, such decision shall not affect the validity of this Ordinance as a whole or any part thereof other than that portion specifically declared invalid.

Section 4. This Ordinance shall become effective in accordance with the Radnor Home Rule Charter.

ENACTED AND ORDAINED this 10 day of September, 2012.

RADNOR TOWNSHIP

By: William A. Spingler
Name: William A. Spingler
Title: President

ATTEST: 
Robert A. Zienkowski, Secretary