

RESOLUTION 2010- 25
RADNOR TOWNSHIP
AMENDING SECTION 207 – INTERSTATE COMMERCE – OF THE BUSINESS
PRIVILEGE TAX AND MERCANTILE TAX REGULATIONS

WHEREAS, the Radnor Township Board of Commissioners adopted amended Business Privilege Tax and Mercantile Tax Regulations (Regulations) in 2007; and

WHEREAS, from time to time it is necessary to clarify language in the Regulations to ensure proper payment by taxpayers and to ensure compliance with the Ordinance; and

WHEREAS, after careful review, the Business Tax Solicitor and staff have recommended a clarification to Section 207 of the Regulations regarding the apportionment of interstate receipts in certain circumstances;

NOW, THEREFORE BE IT RESOLVED THAT the Board of Commissioners does hereby amend the Business Privilege Tax and Mercantile Tax Regulations as follows:

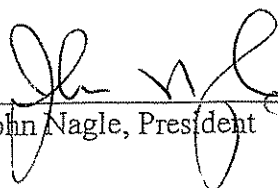
A paragraph shall be added to Section 207 below the enumeration of the three factors which states:

The Tax Director may authorize unequal weighting of the three factors when unusual circumstances exist such that a straight average results in an apportionment that does not fairly reflect the activity connected to a base of operations in Radnor Township. In such circumstances, the taxpayer must request authorization in writing to use an unequal weighting of the factors and the Director, in his or her discretion, may grant or deny such authorization in writing. In no event shall any of the three factors be weighted less than 20%.

Said amendment shall be effective immediately.

RESOLVED this 19th day of July, 2010.

TOWNSHIP OF RADNOR

By: 
John Nagle, President

Attest: 
Matthew S. Baumann, Secretary