

**CITY OF WASHINGTON
WASHINGTON COUNTY, PENNSYLVANIA**

ORDINANCE NO. _____

**AN ORDINANCE OF THE COUNCIL OF THE CITY OF WASHINGTON,
WASHINGTON COUNTY, PENNSYLVANIA, AMENDING PART II:
GENERAL LEGISLATION, ARTICLE III – BUSINESS PRIVILEGE TAX,
SECTIONS 325-31 (DEFINITIONS), 325-34 (REGISTRATION), 325-37
(TREASURER AUTHORITY), 325-38 (SUIT ON COLLECTIONS) AND
325-39 (SETTING VIOLATIONS AND PENALTIES).**

Whereas, the City of Washington is desirous of amending Part II: General Legislation, Article III – Business Privilege Tax, Sections 325-31, 325-34, 325-37, 325-38, and 325-39, amending definitions, requiring annual registration, amending Treasurer authority, collection on suits, and setting of violations and penalties, respectively.

NOW, THEREFORE, BE IT ORDAINED OR ENACTED by the Council of the City of Washington, Washington County, Pennsylvania as follows:

Section 1. The definition of “Treasurer” in Section 325-31 of Part II, Article III, Chapter 325 is hereby amended to read as follows:

Treasurer – The Treasurer of the City of Washington or their agent or designee.

Section 2. Section 325-34 of Part II, Article III, Chapter 325 is hereby amended to read as follows:

- A. Any person subject to the tax hereby imposed shall, on or before January 5, 2006, or prior to commencing business, register with the City Treasurer, who shall charge a fee as set by Resolution of City Council, as amended, from time to time.
- B. Every subsequent year, any person subject to the text shall pay an annual reregistration fee as set by Resolution of City Council, as amended, from time to time.
- C. The above fees shall apply to all replacement licenses.

Section 3: Section 325-37 of Part II, Article III, Chapter 325 is hereby amended to read as follows:

- A. It shall be the duty of the Treasurer to collect and receive the taxes, fines and penalties imposed by this article. It shall also be their 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 Treasurer 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 provision 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. Any person aggrieved by any decision of the Treasurer, or their designee, shall have the right to appeal to the appropriate Court or Courts as in other cases provided.

- C. Business Privilege Tax, a “Business Privilege Gross Receipts Tax Return” form. Payment of the Business Privilege Tax and Return Form must be received by the City on or before April 15. For any business failing to submit a Return Form and/or Payment on or before April 15, the account shall be deemed delinquent and collection action will commence.
- D. The Treasurer is hereby authorized to examine the books, papers and records of any return made or, if no return was made, to ascertain the tax due. Each such taxpayer or supposed taxpayer is hereby directed and required to give the Treasurer the means, facilities and opportunity for such examination and investigation as are hereby authorized.
- E. The Treasurer 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.

Section 4: Section 325-38 of Part II, Article III, Chapter 325 is hereby amended to read as follows:

- A. For any delinquent account, the Treasurer shall compel the production of books, papers, and records, including a completed Return Form by issuing a subpoena to the delinquent business as authorized by Section 325-37(E).
- B. The subpoena shall demand that said documents be sent to the Treasurer’s Office within fifteen (15) days of receipt of the subpoena. The Treasurer may also compel the attendance of business owners and representatives.
- C. If the business subject to the subpoena fails to respond, the Treasurer shall send the delinquent business a letter via certified mail demanding completion of the Return Form and payment in full within thirty (30) days of receipt of the letter. The letter shall set forth:
 - 1. The years of which the business had delinquent Business Privilege Taxes.
 - 2. Notify the delinquent business that there are penalties in the amount of interest of 6% per year and a penalty of 1% of the amount of unpaid tax for each month that the tax remains unpaid.
 - 3. That failure to remedy the delinquencies within thirty (30) days will prompt the City, through its solicitor, to file a civil complaint to collect delinquent taxes, penalties, costs, and fees.

4. That the City will take actions pursuant to Act 90, 53 Pa. C.S.A. §6101, et seq. including the denial of permits and in personam action against the business holder; and
5. That the City may take criminal action pursuant to Section 325-29.

Section 5: Section 325-39 of Part II, Article III, Chapter 325 is hereby amended to read as follows:

Whoever makes any false or untrue statements in his return or who refuses to permit inspection of the books, records or accounts on any business in his custody or control and whoever fails or refuses to file a return required by this article and whoever fails or refuses to register when so required under this article shall, upon conviction, be sentenced to pay a fine of not more than \$1,000 for each offense and/or to be imprisoned for a period not exceeding 90 days for each offense.

ORDAINED AND ENACTED this ____ day of _____, 2025, by the Council of the City of Washington in lawful session duly assembled.

ATTEST:

CITY OF WASHINGTON

By _____

Michelle Sperl
City Clerk

JoJo Burgess
Mayor