

**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 I – MERCANTILE LICENSE TAX, SECTIONS 325-1 DEFINITIONS, 325-3 AND 325-11(C)(4)(A) PROVIDING FEES BE SET BY RESOLUTION; SECTION 325-8 TREASURER AUTHORITY; SECTION 325-9 SUIT ON COLLECTION; AND SECTION 325-10 SETTING VIOLATIONS AND PENALTIES.

Whereas, the City of Washington is desirous of amending Part II: General Legislation, Article I – Mercantile Privilege Tax, Section 325-1 definitions, Section 325-3 and 325-11(c)(4)(a) providing fees be set by resolution, Section 325-8 Treasurer Authority, Section 325-9 Suit on Collection, and Section 325-10 setting violation and fees.

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 325-1 of Part II, Article I, 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 325-3 of Part II, Article I, Chapter 325 is hereby amended to read as follows:

Every person desiring to continue to engage in or hereafter to begin to engage in the business or occupation of wholesale or retail vendor or dealer in goods, wares and merchandise, and any person conducting a restaurant or other place where food, drink or refreshments are sold, whether or not the same be incidental to some other business or occupation, any person conducting or operating a place of amusement, whether or not the same be incidental to some other business or occupation, and every broker in the City shall, on or before the first day of March in each license year, or prior to commencing business in any such license year, procure a mercantile license for his place of business or occupation or, if more than one, for each place of business or occupation in the City, from the Treasurer, who shall issue the same upon the payment of a fee as set forth by resolution of City Council, as amended, from time to time.

Section 3: Section 325-8 of Part II, Article I, 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 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 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 reexamination 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 shall have the right to appeal to the Court of Common Pleas as in other cases provided.
- C. Prior to the end of each calendar year, the Treasurer shall issue to all businesses subject to the Mercantile License Tax, a Mercantile License Renewal Form, Mercantile Tax Gross Receipts Annual Reconciliation Form, and Mercantile Tax Quarterly Payment Forms. Renewal forms must be received by March 1st. Annual Reconciliations must be received by May 15th. Quarterly payments must be received as noted on Quarterly Payment Form. For any business failing to secure a Mercantile License Renewal will be subject to enforcement under Section 325-10. For any business failing to submit Annual Reconciliation Forms on or before May 15th, the account shall be deemed delinquent and collection action will commence.
- D. The Treasurer is hereby authorized to compel and 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, in order to verify the accuracy of any return made or, if no return was made, to ascertain the tax due, is hereby directed and required to give to the Treasurer the means, facilities and opportunity for such examinations and investigations as are hereby authorized.

Section 4: Section 325-9 of Part II, Article I, 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 Annual Reconciliation Form by issuing a subpoena to the delinquent business as authorized by Section 325-8(D).
- 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 Annual Reconciliation 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 Mercantile License 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 325-10.

Section 5: Section 325-10 of Part II, Article I, Chapter 325 is hereby amended to read as follows:

Whoever makes any false or untrue statement 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 Treasurer is requested, and whoever fails or refuses to file a return required by this article, and whoever fails or refuses to procure a mercantile license when so required under this article, or fails to keep his license conspicuously posted at his place of business as required herein, shall, upon conviction, be sentenced to pay a fine of not more than \$1,000 for each offense and, in default of payment of said fine, to be imprisoned for a period not exceeding 90 days for each offense

Section 6: Section 325-11(C)(4)(a) of Part II, Article I, Chapter 325 is hereby amended to read as follows:

- (a) The license fees for such places of business for all or part of a year shall be set by Resolution of City County, as amended, from time to time.

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

