

ORDINANCE NO. 862

AN ORDINANCE TO PROVIDE REVENUE FOR THE BOROUGH OF MONROEVILLE BY IMPOSING A MERCANTILE LICENSE TAX ON PERSONS ENGAGING IN CERTAIN OCCUPATIONS AND BUSINESSES THEREIN; PROVIDING FOR ITS LEVY AND COLLECTION AND FOR THE ISSUANCE OF MERCANTILE LICENSES; AND CONFERRING AND IMPOSING POWERS AND DUTIES ON THE TAX COLLECTOR OF THE BOROUGH OF MONROEVILLE; AND IMPOSING PENALTIES FOR VIOLATION THEREOF.

BE IT ORDAINED AND ENACTED by the Borough of Monroeville and Council assembled as follows:

SECTION 1. Section 4 of Ordinance No. 585 shall be amended to read as follows:

"SECTION 4. IMPOSITION AND RATE OF TAX- Every person engaged in any of the following occupations or businesses in the Borough shall pay an annual mercantile license tax for each license year at the rate set forth:

(a) Wholesale vendors or dealers in goods, wares and merchandise, at the rate of one (1) mill on each dollar of the volume of the annual gross business transacted by him.

(b) Retail vendors or dealers in goods, wares, and merchandise, all persons engaged in conducting restaurants or other places where food, drink or refreshment are sold, whether or not the same be incidental to some other business or occupation, and all persons conducting places of amusement, whether or not the same be incidental to some other business or occupation, at the rate of one and one-half ( 1 1/2 ) mills on each dollar of the volume of the annual gross business transacted by him, provided, however, that this tax shall not be imposed on admissions to motion picture theaters.

(c) Wholesale and retail vendors or dealers in goods, wares and merchandise, at the rate of one (1) mill on each dollar of the annual gross wholesale business transacted by him, and one and one-half ( 1 1/2 ) mills on each dollar of the volume of the annual gross retail business transacted by him."

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ORDAINED AND ENACTED this 29th day of January, 1974.

BOROUGH OF MONROEVILLE

ATTEST:

S/ Marshall W. Bond  
Secretary

By S/ George C. Dale  
President of Council

EXAMINED AND APPROVED this 29th day of January, 1974.

S/ R.E. Droske  
Mayor

Entered in Legal Book February 6, 1974