

AN ORDINANCE OF THE MUNICIPALITY OF
MONROEVILLE AMENDING ORDINANCE NO. 899 KNOWN
AS THE MONROEVILLE BUSINESS PRIVILEGE LICENSE
AND TAX ORDINANCE

BE IT ORDAINED AND ENACTED by the Municipality of
Monroeville in Council assembled as follows:

Section 1. The following shall be deleted from Ordinance
No. 899 Section 2 Definitions: "Gross Receipts" shall exclude"

(6) The amount of any contract or receipt or
portion thereof which is subject to the
payment of this business privilege tax by
virtue of any other contract, sub-contract or
gross receipt as herein defined.

Section 2. Section 4 (a-e) of Ordinance 899 is hereby
deleted and the following substituted therefor:

4. Computation of Gross Annual Receipts

(a) Every person, subject to the payment of
the tax hereby imposed who has commenced his
business at least one (1) full year prior to
the beginning of any tax year shall compute
his annual gross receipts upon the actual
receipts received by him during the preceding
calendar year.

(b) Every person subject to the payment of
the tax hereby imposed who has commenced or
who commences his business less than one (1)
full year prior to the beginning of the tax
year shall compute his gross annual receipts
for such tax year upon the gross annual
receipts transacted by him during the first
month he engaged in business multiplied by
twelve (12).

(c) Every person subject to the payment of
the tax hereby imposed who commences his
business after the beginning of the tax year
shall compute his gross annual receipts for
the tax year upon the gross receipts
transacted by him during the first month he
engaged in business multiplied by the number of
months remaining in tax year.

(d) Every person subject to the payment of the tax hereby imposed when engaged in a business, temporary, seasonal or itinerant by its nature, shall compute his annual gross receipts upon the actual gross receipts received by him during such tax year.

(e) Every person subject to the payment of the tax hereby imposed and who is also subject to the Occupational Privilege Tax levied by Ordinance No. 602 and its amendments, may deduct said Occupational Privilege Tax from the amount of tax due and owing under the provisions of this Ordinance.

(f) Where a receipt in its entirety cannot be subjected to the tax imposed by this ordinance by reason of the provisions of the Constitution of the United States, or any other provisions of law, including exemptions within this ordinance, the Municipal Manager shall establish rules and regulations and methods of allocation and evaluation so that only that part of such receipts which is properly attributable and allocable to the doing of business in the Municipality of Monroeville shall be taxed hereunder. The Municipal Manager may make such allocation with due regard to the nature of the business concerned on the basis of millage division of the receipt according to the number of jurisdictions in which it may be taxed, the ratio of the value of the property or assets of the taxpayer owned and situated in the Municipality of Monroeville to the total property or assets of the taxpayer wherever owned and situated, and any other method or methods of calculation other than the foregoing, calculated to effect a fair and proper allocation. Every person who ceases to carry on a business during any tax year shall be permitted to apportion his tax for such tax year and shall pay for such tax year an amount to be computed by multiplying his gross receipts from the preceding full calendar year by a fraction whose numerator shall be the number of months such person was in business during the tax year and whose denominator shall be twelve.

Section 3. Section 5 (a-g) of Ordinance No. 899 is hereby deleted and the following substituted therefor:

5. Return and Registration

(a) Every person subject to the tax imposed by this ordinance shall forthwith register with the Municipal Manager and set forth his name, address, business address and the nature of the business activity in which he is engaged.

(b) Every return shall be made upon a form furnished by the Municipal Manager. Every person making a return shall certify the correctness thereof.

(c) Every person subject to the tax imposed by this Ordinance who has commenced his business at least one (1) full year prior to the beginning of any tax year shall, on or before April 15, 1975 and annually thereafter, file with the Municipal Manager a return setting forth his name, his business and business address and such other information as may be necessary in arriving at the actual annual gross receipts transacted by him during the preceding year and the amount of tax due.

(d) Every person subject to the tax imposed by this Ordinance who has commenced his business less than one (1) full year prior to the beginning of the tax year 1975, shall, on or before the 15th day of April following, file with the Municipal Manager a return setting forth his name, his business, business address and such other information as may be necessary in arriving at the actual gross receipts of business transacted by him during the first month of business multiplied by twelve and the amount of the tax due.

(e) Every person subject to the tax imposed by this Ordinance who commences business subsequent to the beginning of any tax year for such tax year shall, within forty (40) days from the date of commencing such business, or April 15th of the tax year whichever occurs last, file a return with the

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Municipal Manager setting forth his name, his business, his business address and such other information as may be necessary in arriving at the actual gross receipts transacted by him during the first month of business multiplied by the number of months remaining in the year and the amount of the tax due.

(f) Every person subject to the tax imposed by this ordinance who commences business subsequent to the beginning of any tax year shall on or before April 15th of the succeeding tax year file a return with the Municipal Manager setting forth his name, his business and business address, and such information as may be necessary in arriving at the actual gross receipts transacted by him during his first month of business multiplied by twelve and the amount of the tax due.

(g) Every person subject to the payment of the tax imposed by this Ordinance who engages in a business temporary, seasonal or itinerant by its nature, shall within seven (7) days from the date he completes such business, file a return with the Municipal Manager setting forth his name, his business, his business address and such other information as may be necessary in arriving at the actual gross receipts during such period and the amount of the tax due.

Section 4. The Municipal Manager is directed to forthwith amend the Business Privilege Tax Regulations and Business Privilege Tax forms to the extent required to be consistent herewith.

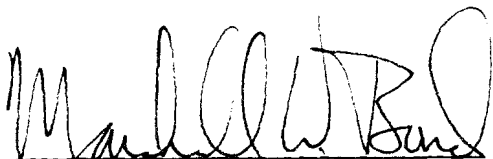
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Section 5. Any Ordinance or part of Ordinance, conflicting with the provisions of this Ordinance, be and the same is hereby repealed so far as the same affects this Ordinance.

ORDAINED and ENACTED this 8th day of February, 1983.

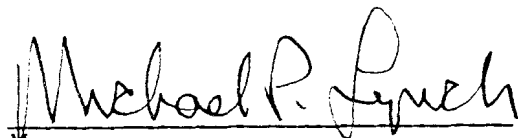
ATTEST:

MUNICIPALITY OF MONROEVILLE



Municipal Manager

(SEAL)



Mayor