

**MUNICIPALITY OF MONROEVILLE  
ALLEGHENY COUNTY, PENNSYLVANIA**

**ORDINANCE NO. 2453**

**AN ORDINANCE OF THE MUNICIPALITY OF MONROEVILLE AMENDING  
ORDINANCE NO. 2444, WHICH AMENDS THE BUSINESS TAX  
REGULATIONS OF THE MUNICIPALITY OF MONROEVILLE, PROVIDING  
EXCLUSION ON BUSINESS TAX RETURNS FILED, PROVIDING  
BUSINESS ASSISTANCE FOR NEW BUSINESS MOVING INTO THE  
MUNICIPALITY OF MONROEVILLE**

**WHEREAS**, the MUNICIPALITY OF MONROEVILLE currently has in place a Business Tax Ordinance and Tax Regulations;

**WHEREAS**, the MUNICIPALITY OF MONROEVILLE wishes to amend the Business Tax Regulations; and

**WHEREAS**, the MUNICIPALITY OF MONROEVILLE is desirous of attracting more business into the Municipality of Monroeville,

The Council of the MUNICIPALITY OF MONROEVILLE, under the authority of the "Local Tax Enabling Act" No. 511 of 1965, as amended, hereby enacts as follows:

**SECTION 1: TITLE** – This Ordinance shall be known and may be cited as the "Business Regulations Amendment Ordinance".

**SECTION 2: NEW BUSINESS PRIVILEGE TAX ASSISTANCE** – The Municipality of Monroeville wants to provide tax assistance to new businesses starting in the Municipality of Monroeville after the passing of this ordinance, or by relocating a business to the Municipality of Monroeville. Every year a tax return will be filed with documentation of the gross receipts reported commencing with the first tax year of business in Monroeville. The new business or the business that has moved into the Municipality of Monroeville meeting the set criteria in the first tax year filing will be entitled to a 100% business privilege tax credit of the first year tax payment. In the second year of business in Monroeville the business will be entitled to an 80% business privilege tax payment credit of the second year of tax. In the third year of business, in Monroeville the business will be entitled to a 60% business privilege tax payment credit of the third year of tax. In the fourth year of business in Monroeville the business will be entitled to a 40% payment credit of the fourth year of tax. In the fifth year of business in Monroeville the business will be entitled to a 20% business privilege tax

payment credit of the fifth year of tax. Thereafter the business will pay taxes in accordance with the existing Business Tax Ordinance.

Returns must be filed with documentation within one calendar year of the date due and acknowledged by the Monroeville Tax Office to qualify for the new business assistance program. Any business delinquent in filing returns with payment and documentation for the second year of business to the fifth year of business would no longer be eligible for the new business tax incentive. Any business eligible for the tax assistance moving out of the Municipality of Monroeville will not be eligible for the new business tax incentive for that tax year but instead will be subject to the rules in effect with the existing Business Tax Ordinance. Any future revision to the Municipality of Monroeville business tax assistance would apply as long as the changes are not in a detrimental position to a business unless mandated by superior governing body.

**SECTION 3: BUSINESS PRIVILEGE STIMULUS** – For the tax year of 2009, the MUNICIPALITY OF MONROEVILLE is in support of continued growth and development of the business tax base in the Municipality of Monroeville; and therefore, commencing in the 2009 business tax year, an exclusion stimulus calculation resulting in a reduction of 20% of taxable gross receipts for the business privilege tax is adopted for every return filed by a business located in Monroeville as of December 31, 2008 with payment deposited within one (1) calendar year of the return due date. After one year from the date due, any business failing to filing the return with payment and documentation would not be eligible for the stimulus exclusion for the tax year. Therefore, for the tax year 2009 gross receipts for the business privilege tax will be calculated on 80% of the gross receipts provided the taxpayer is timely in their payment.

Returns must be filed with appropriate documentation within one year of the date due and acknowledged by the Monroeville Tax Office to qualify for the stimulus calculation. Any business eligible for the tax assistance moving out of the Municipality of Monroeville will not be eligible for the business tax stimulus for that tax year but instead will be subject to tax on 100% of the taxable gross receipts. Any future revision to the Municipality of Monroeville business tax assistance would apply as long as the changes are not in a detrimental position to a business unless mandated by superior governing body.

**SECTION 4: TERM**. Any new business tax must be enrolled by the end of the 2010 Tax Year and the term of the new business tax will expire no later than 2015 Tax Year unless continued by Ordinance. Additionally, the term of the exclusion for the business privilege tax stimulus calculation program will expire at the end of the 2010 Tax Year unless continued by Ordinance.

**SECTION 5:** If any section, clause, provision or portion of this Ordinance shall be held invalid or unconstitutional by any court of competent jurisdiction, such decision shall not affect any other section, clause, provision or portion of this Ordinance so long as it remains legally enforceable minus the invalid portion.

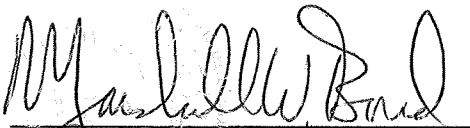
**SECTION 6:** This Ordinance shall be effective as of January 1, 2009.


**SECTION 7:** The proper Municipality officials are authorized and directed to execute any and all documents necessary to affect this Ordinance

**ORDAINED AND ENACTED** into law this 10<sup>th</sup> day of March, 2009.

ATTEST:

MUNICIPALITY OF MONROEVILLE

  
Marshall Bond, Manager

  
Gregory Erosenko, Mayor

ENTERED INTO LEGAL BOOK ON: March 20, 2009