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Part 1

Per Capita Tax

The Township of Spring Per Capita Tax, as enacted by Ordinance No. 94 December 28, 1972, as partially repealed by Ordinance No. 113, August 25, 1975, Section 2, was fully repealed by Ordinance No. 348, November 13, 2007, Section 2.

Part 2

Realty Transfer Tax

Section 201. Definitions. The following words when used in this Part shall have the meaning ascribed to them in this Section:

ASSOCIATION - A partnership, limited partnership or any other form of unincorporated enterprise owned or conducted by two (2) or more persons other than a private trust or decedent's estate.

CORPORATION - A corporation, joint-stock association, business trust, or banking institution which is organized under the laws of this Commonwealth, the United States, or any other state, territory, or foreign country, or dependency.

DOCUMENT - Any deed, instrument or writing which conveys, transfers, demises, vests, confirms or evidences any transfer or demise of title to real estate, but does not include wills, mortgages, deeds of trust or other instruments or like character given as security for a debt and deeds of release thereof to the debtor, land contracts whereby the legal title does not pass to the grantee until the total consideration specified in the contract has been paid or any cancellation thereof unless due consideration is payable over a period of time exceeding thirty (30) years or instruments which solely grant, vest or confirm a public utility easement. "Document" shall also include a declaration of acquisition required to be presented for recording under Section 206 of this Part.

FAMILY FARM CORPORATION - A corporation of which at least seventy-five percent (75%) of its assets are devoted to the business of agriculture, and at least seventy-five percent (75%) of each class of stock of the corporation is continuously owned by members of the same family. The business of agriculture shall not be deemed to include:

- (1) Recreational activities such as, but not limited to, hunting, fishing, camping, skiing, show competition or racing;
- (2) The raising, breeding or training of game animals or game birds, fish, cats, dogs or pets or animals intended for use in sporting or recreational activities;
- (3) Fur farming;
- (4) Stockyard and slaughterhouse operations; or
- (5) Manufacturing or processing operations or any kind.

MEMBERS OF THE SAME FAMILY - Any individual, such individual's brothers and sisters, the brothers and sisters of such individual's parents and grandparents, the ancestors and lineal descendants of any of the foregoing, a spouse of any of the foregoing, and the estate of any of the foregoing. Individuals related by the half blood or legal adoption shall be treated as if they were related by the whole blood.

PERSON - Every natural person, association, or corporation. Whenever used in any clause prescribing and imposing a fine or imprisonment, or both, the term "person" as applied to associations, shall include the responsible members or general partners thereof, and as applied to corporations, the officers thereof.

REAL ESTATE

(1) Any lands, tenements or hereditaments within this Commonwealth, including without limitation buildings, structures, fixtures, mines, minerals, oil, gas, quarries, spaces with or without upper or lower boundaries, trees, and other improvements, immovables or interests which by custom, usage or law pass with a conveyance of land, but excluding permanently attached machinery and equipment in an industrial plant.

(2) A condominium unit.

(3) A tenant-stockholder's interest in a cooperative housing corporation, trust or association under a proprietary lease or occupancy agreement.

REAL ESTATE COMPANY - A corporation or association which is primarily engaged in the business of holding, selling or leasing real estate ninety percent (90%) or more of the ownership in which is held by thirty-five (35) or fewer persons and which;

(1) derives sixty percent (60%) or more of its annual gross receipts from the ownership or disposition of real estate; or

(2) holds real estate, the value of which comprises ninety percent (90%) or more of the value of its entire tangible asset holdings exclusive of tangible assets which are freely transferable and actively traded on an established market.

TITLE TO REAL ESTATE

(1) Any interest in real estate which endures for a period of time the termination of which is not fixed or ascertained by a specific number of years, including without limitation an estate in fee simple, life estate, or perpetual leasehold; or

(2) Any interest in real estate enduring for a fixed period of years but which, either by reason of the length of the term of the grant of a right to extend the term by renewal or otherwise, consists of a group of rights approximating those of an estate in fee simple, life estate or perpetual leasehold, including without limitation a leasehold interest or possessory interest under a lease or occupancy agreement for a term of thirty (30) years or more or a leasehold interest or possessory interest in real estate in which the lessee has equity.

TRANSACTION - The making, executing, delivering, accepting, or presenting for recording of a document.

VALUE

(1) In the case of any bona fide sale of real estate at arm's length for actual monetary worth, the amount of the actual consideration therefore, paid or to be paid, including liens or other encumbrances thereon existing before the transfer and not removed thereby, whether or not the underlying indebtedness is assumed, and ground rents, or a commensurate part thereof where such liens or other encumbrances and ground rents also encumber or are charged against other real estate; provided, that where such documents shall set forth a nominal consideration, the "value" therefore shall be determined from the price set forth in or actual consideration for the contract of sale.

(2) In the case of a gift, sale by execution upon a judgment or upon the foreclosure of a mortgage by a judicial officer, transactions without consideration or for consideration less than the actual monetary worth of the real estate, taxable lease, an occupancy agreement, a leasehold or possessory interest, any exchange of properties, or the real estate of an acquired company, the actual monetary worth of the real estate determined by adjusting the assessed value of the real estate for local real estate tax purpose for the common level ratio of assessed values to market values of the taxing district as established by the State Tax Equalization Board, or a commensurate part of the assessment where the assessment includes other real estate.

(3) In the case of an easement or other interest in real estate the value of which is not determinable under clause (A) or (B), the actual monetary worth of such interest; or

(4) The actual consideration for or actual monetary worth of any executory agreement for the construction of buildings, structures or other permanent improvements to real estate between the grantor and other persons existing before the transfer and not removed thereby or between the grantor, the agent or principal of the grantor or a related corporation, association or partnership and the grantee existing before or effective with the transfer.

(Ordinance No. 192, October 13, 1986, Section 1)

Section 202. Imposition of Tax. The Township of Spring adopts the provisions of Article XI-D of the Tax Reform Code of 1971 and imposes a realty transfer tax as authorized under that Article subject to the rate limitations therein. The tax imposed under this Section shall be at the rate of one percent (1%) shared equally with the Wilson School District. (Ordinance No. 192, October 13, 1986, Section 2; as amended by Resolution No. 2007-22, June 11, 2007, Section 1)

Section 203. Exempt Parties. The United States, the Commonwealth, or any of their instrumentalities, agencies or political subdivisions shall be exempt from payment of the tax imposed by this Part. The exemption of such governmental bodies shall not, however, relieve any other party to a transaction from liability for the tax. (Ordinance No. 192, October 13, 1986, Section 3)

Section 204. Excluded Transactions. The tax imposed by Section 202 shall not be imposed upon:

(A) A transfer to the Commonwealth, or to any of its instrumentalities, agencies or political subdivisions, by gift, dedication or deed in lieu of condemnation or deed of confirmation in connection with condemnation proceedings, or a reconveyance by the condemning body of the property condemned to the owner of record at the time of condemnation which reconveyance is made within one (1) year from the date of condemnation.

(B) A document which the Commonwealth is prohibited from taxing under the Constitution or statutes of the United States.

(C) A conveyance to a municipality, township, school district or county pursuant to acquisition by the municipality, township, school district or county of a tax delinquent property at sheriff sale or tax claim bureau sale.

(D) A transfer for no or nominal actual consideration which corrects or conforms a transfer previously recorded, but which does not extend or limit existing record legal title or interest.

(E) A transfer of division in kind for no or nominal actual consideration of property, passed by testate or intestate succession and held by covenants; however, if any of the parties take shares greater in value than their undivided interest, tax is due on the excess.

(F) A transfer between husband and wife, between persons who were previously husband and wife who have since been divorced, provided the property or interest therein subject to such transfer was acquired by the husband and wife or husband or wife prior to the granting of the final decree in divorce, between parent and child or the spouse of such child, between brother or sister or spouse of a brother or sister and between grandparent and grandchild or the spouse of such grandchild, except that a subsequent transfer by the grantee within one (1) year shall be subject to tax as if the grantor were making such transfer.

(G) A transfer for no or nominal actual consideration of property passing by testate or intestate succession from a personal representative of a decedent to the decedent's devisee or heir.

(H) A transfer for no or nominal actual consideration to a trustee or an ordinary trust where the transfer of the same property would be exempt if the transfer was made directly from the grantor to all of the possible beneficiaries, whether or not such beneficiaries are contingent or specifically named. No such exemption shall be granted unless the recorder of deeds is presented with a copy of the trust instrument that clearly identifies the grantor and all possible beneficiaries.

(I) A transfer for no or nominal actual consideration from a trustee to a beneficiary of an ordinary trust.

(J) A transfer for no or nominal actual consideration from trustee to successor trustee.

(K) A transfer:

(1) for no or nominal actual consideration between principal and agent or straw party; or

(2) from or to an agent or straw party where, if the agent or straw party were his principal, no tax would be imposed under this Part.

Where the document by which title is acquired by a grantee or statement of value fails to set forth that the property was acquired by the grantee from, or for the benefit of, his principal, there is a rebuttable presumption that the property is the property of the grantee in his individual capacity if the grantee claims an exemption from taxation under this clause.

(L) A transfer made pursuant to the statutory merger or consolidation of a corporation or statutory division of a nonprofit corporation, except where the department reasonably determines that the primary intent for such merger, consolidation or division is avoidance of the tax imposed by this Part.

(M) A transfer from a corporation or association of real estate held of record in the name of the corporation or association where the grantee owns stock of the corporation or an interest in the association in the same proportion as his interest in or ownership of the real estate being conveyed and where the stock of the corporation or the interest in the association has been held by the grantee for more than two (2) years.

(N) A transfer from a nonprofit industrial development agency or authority to a grantee of property conveyed by the grantee to that agency or authority as security for a debt of the grantee or a transfer to a nonprofit industrial development agency or authority.

(O) A transfer from a nonprofit industrial development agency or authority to a grantee purchasing directly from it, but only if:

(1) the grantee shall directly use such real estate for the primary purpose of manufacturing, fabricating, compounding, processing, publishing, research and development, transportation, energy conversion, energy production, pollution control, ware-housing or agriculture; and

(2) the agency or authority has the full ownership interest in the real estate transferred.

(P) A transfer by a mortgagor to the holder of a bona fide mortgage in default in lieu of a foreclosure or a transfer pursuant to a judicial sale in which the successful bidder is the bona fide holder of a mortgage, unless the holder assigns the bid to another person.

(Q) Any transfer between religious organizations or other bodies or persons holding title for a religious organization if such real estate is not being or has not been used by such transferor for commercial purposes.

(R) A transfer to a conservancy which possesses a tax exempt status pursuant to Section 501(c)(3) of the Internal Revenue Code of 1954, (68 Stat. 3), 26 U.S.C., Section 501(c)(3) and which has as its primary purpose preservation of land for historic, recreational, scenic, agricultural or open space opportunities.

(S) A transfer of real estate devoted to the business of agriculture to a family corporation by a member of the same family which directly owns at least seventy-five (75%) percent of each class of the stock thereof.

(T) A transfer between members of the same family of an ownership interest in a real estate company or family farm corporation.

(U) A transaction wherein the tax due is one dollar (\$1.00) or less.

(V) Leases for the production or extraction of coal, oil, natural gas or minerals and assignments thereof.

In order to exercise any exclusion provided in this section, the true, full complete value of the transfer shall be shown on the statement of value. For leases of coal, oil, natural gas or minerals, the statement of value may be limited to an explanation of the reason such document is not subject to tax under this Part. (Ordinance No. 192, October 13, 1986, Section 4)

Section 205. Documents Relating to Associations or Corporations and Members, Partners, Stockholders or Shareholders Thereof. Except as otherwise provided in Section 203, documents which make, confirm or evidence any transfer or demise of title to real estate between associations or corporations and the members, partners, shareholders or stockholders thereof are fully taxable. For the purposes of this Subpart, corporations and associations are entities separate from their members, partners, stockholders or shareholders. (Ordinance No. 192, October 13, 1986, Section 5)

Section 206. Acquired Company.

(A) A real estate company is an acquired company upon a change in the ownership interest in the company, however effected, if the change:

(1) Does not affect the continuity of the company; and

(2) Of itself or together with prior changes has the effect of transferring, directly or indirectly, ninety (90%) percent or more of the total ownership interest in the company within a period of three (3) years.

(B) With respect to real estate acquired after February 16, 1986, a family farm corporation is an acquired company when, because of voluntary or in

voluntary dissolution, it ceases to be a family farm corporation or when, because of issuance or transfer of stock or because of acquisition or transfer of assets that are devoted to the business of agriculture, it fails to meet the minimum requirements of a family farm corporation under this Part.

(C) Within thirty (30) days after becoming an acquired company, the company shall present a declaration of acquisition with the recorder of each county in which it holds real estate for the affixation of documentary stamps and recording. Such declaration shall set forth the value of real estate holdings of the acquired company in such county.

(Ordinance No. 192, October 13, 1986, Section 6)

Section 207. Credits Against Tax.

(A) Where there is a transfer of a residential property by a licensed real estate broker which property was transferred to him within the preceding year as consideration for the purchase of other residential property, a credit for the amount of the tax paid at the time of the transfer to him shall be given to him toward the amount of the tax due upon the transfer.

(B) Where there is a transfer by a builder of residential property which has transferred to the builder within the preceding year as consideration for the purchase of new, previously unoccupied residential property, a credit for the amount of the tax paid at the time of the transfer to the builder shall be given to the builder toward the amount of the tax due upon the transfer.

(C) Where there is a transfer of real estate which is demised by the grantor, a credit for the amount of tax paid at the time of the demise shall be given the grantor toward the tax due upon the transfer.

(D) Where there is a conveyance by deed of real estate which was previously sold under a land contract by the grantor, a credit for the amount of tax paid at the time of the sale shall be given the grantor toward the tax due upon the deed.

(E) If the tax due upon the transfer is greater than the credit given under this section, the difference shall be paid. If the credit allowed is greater than the amount of tax due, no refund or carryover shall be allowed.

(Ordinance No. 192, October 13, 1986, Section 7)

Section 208. Administration. The tax imposed under Section 202 shall be administered, collected and enforced under the Act of December 31, 1965 (P.L. 1257, N.

511, as amended, known as "The Local Tax Enabling Act"); provided that if the correct amount of the tax is not paid by the last date prescribed for timely payment, Township of Spring, pursuant to Section 1102-D of the Tax Reform Code of 1971 (72 P.S. Section 8102-D) authorizes and directs the Department of Revenue of the Commonwealth of Pennsylvania to determine, collect and enforce the tax. (Resolution No. 2007-22, June 11, 2007, Section 2)

Section 209. Severance. If any part, section, subsection, provision, regulation, limitation, restriction, sentence, clause, phrase or word in this Part, is, for any reason declared to be illegal, unconstitutional or invalid, by any Court of competent jurisdiction, such decision shall not affect or impair the validity of this Part as a whole, or any other part, section, subsection, provision, regulation, limitation, restriction, sentence, clause, phrase, word, or remaining portion of the within Part. The Board of Supervisors of the Township of Spring, Pennsylvania, hereby declares that it would have adopted the within Part and each part, section, subsection, provision, regulation, limitation, restriction, sentence, clause, phrase and word thereof, irrespective of the limitations, restrictions, sentences, clauses, phrases, or word may be declared illegal, unconstitutional or invalid. (Ordinance No. 192, October 13, 1986, Section 8)

Part 3

Refuse Collection

Section 301. Levy of Tax. A per capita trash and refuse collection tax in the amount of Seventy-Five Dollars (\$75.00) per household with single occupancy, One Hundred Forty-Five Dollars (\$145.00) per household with double occupancy and Two Hundred Ten Dollars (\$210.00) per household with three (3) or more occupants, per annum, for the collection, removal and disposal of trash and/or refuse from the dwellings situate within the areas heretofore referred to is levied and assessed under §2101, et seq., of the Second Class Township Code, 53 P.S. §67101, et seq., and its amendments, upon each adult taxable resident of the following areas, villages, developments and/or subdivisions and extensions and additions thereto: Beverly Heights, Colony Park, Cornwall Terrace, Drexelwood, Gelsinger Road, Grings Hill Estates, Gring's Hill Road, Hain Road, Lenape Valley, Lincoln Park, Midvale Manor, Miller Road, Montrose Manor, Oak Meadows, Oakview Estates, Oakview Estates II, Oak Terrace, The Oaks, Old Fritztown Road, Pendergast Road, Reedy Road, Reedy Run, Shiloh Hills, Springmont, Spring Ridge, Springton Village, Stonegate/Wagner Farm, Tallowyck, TomLisa Heights, Werner Estates, Western Meadows, West Wyomissing, Wheatfield Road, Wheaton Heights, Whitfield, North Whitfield, Whitfield Wyomissing, Wilshire, Wilshire Meadows, the village abutting Old Fritztown Road between Gring's Hill Road and Fritztown Road, village abutting Wheatfield Road from Gring's Hill Road to Chapel Hill Road, village abutting Hain Road between Old Fritztown Road and the common boundary line of the Townships of Spring and Cumru. The Township of Spring reserves the right to add new areas, subdivisions, villages and/or developments pursuant to appropriate resolution of the Township Board of Supervisors. Said tax shall be effective for the entirety of calendar year 2002, and shall continue in effect unless and until repealed. (Ordinance 68, March 20, 1967, Section 1; as amended by Ordinance 96, January 8, 1973, Section 1; by Ordinance 106, February 24, 1975, Sections 1 and 2; by Ordinance 134, March 4, 1977, Section 1; by Ordinance 143, February 27, 1978, Section 1; by Ordinance 180, January 6, 1986, Section 1; and by Ordinance 278, January 14, 2002, Section 1; as further amended by Resolution No. 2006-32, December, 2007; as confirmed by Resolution No. 2007-36, December, 2007; as confirmed by Resolution No. 2008-24, December, 2008)

Section 302. Collection. Such tax shall be collected by the duly elected or appointed Tax Collector of the Township of Spring in the same manner and at the same time as other Township taxes are collected as provided by the Local Tax Collection Law of 1945, as amended and supplemented. (Ordinance No. 68, March 20, 1967, Section 2)

Section 303. Bond of Collector. The Tax Collector shall give bond, secured and conditioned for the collection and payment of such taxes as provided by law for other Township taxes. (Ordinance No. 68, March 20, 1967, Section 3)

Section 304. Discount; Penalty. All adult taxable residents subject to the payment of the within per capita refuse collection tax shall be entitled to a discount of two per centum (2%) of the amount of such tax making payment of whole amount thereof within two (2) months after the date of the tax notice. All adult taxable residents who shall fail to make payment of any such taxes charged against them for four (4) months after the date of the tax notice shall be charged to a penalty of ten per centum (10%), which penalty shall be added to the taxes by the Tax Collector and be collected by him. (Ordinance No. 68, March 20, 1967, Section 4, as amended by Ordinance No. 134, March 14, 1977, Section 2; and by Ordinance No. 180, January 6, 1986, Section 2)

Section 305. Duplicate Constitutes Warrant for Collection. The entry of the per capita refuse collection tax in the tax duplicate and the issuance of such duplicate to the Tax Collector shall constitute his warrant for the collection of the per capita refuse collection tax hereby levied and assessed. (Ordinance 68, March 20, 1967, Section 5)

Section 306. Compensation of Tax Collector. The expense of collection and compensation of the Tax Collector shall be paid and allowed as provided in the Local Tax Collection Law of 1945, as amended and supplemented, which compensation shall be the same as shall be fixed from time to time for the collection of other Township taxes. (Ordinance No. 68, March 20, 1967, Section 6)

Section 307. Notice to Taxpayers. The Tax Collector shall give notice to the taxpayers of the amount of per capita refuse collection tax under this Part 3, at the same time and in the same manner as provided by the Local Tax Collection Law of 1945, as amended and supplemented. (Ordinance No. 68, March 20, 1967, Section 7)

Section 308. Addition of Names to Duplicate. In case the Tax Collector shall, at any time, find within the areas of the Township of Spring heretofore designated, any adult taxable resident whose name does not appear upon the tax duplicate, he shall report the name of such person forthwith to the Board of Supervisors of the Township of Spring, which shall promptly certify the same to the Tax Collector reporting such name; whereupon, the Tax Collector shall add such name and the assessment of this per capita refuse collection tax against such person to the duplicate of the refuse collection area of the Township of Spring, and shall proceed to collect the same. (Ordinance 68, March 20, 1967, Section 8)

Section 309. Powers and Duties of Tax Collector. The Tax Collector shall give notice to the taxpayers; shall have the power to collect such taxes by distress; shall have the power and authority to demand and receive such tax from the employer of any person owing any per capita refuse collection tax; shall remit such taxes to the Treasurer of the Township of Spring by separate statement at the same time as other taxes are remitted to the said Township; shall allow discounts and add penalties; shall generally be subject to all the duties and shall have all the rights and authority inferred upon him

by the Local Tax Collection Law of 1945, as amended and supplemented. It is hereby declared to be the intent of the Board of Supervisors of the Township of Spring in enacting this Part 3 to confer upon the Tax Collector in the collection of this per capita refuse collection tax, all the powers together with all the duties and obligations to the same extent and as more fully provided for in the Local Tax Collection Law of 1945, as amended and supplemented. (Ordinance 68, March 20, 1967, Section 9)

Section 310. Severability. If any sentence, clause or section of this Part 3 is, for any reason, found to be unconstitutional, illegal or invalid, such unconstitutionality, illegality or invalidity shall not affect or impair any of the remaining provisions, sentences, clauses or sections or parts of this Part 3. It is hereby declared as the intent of the Board of Supervisors of the Township of Spring that this Part 3 would have been adopted had such unconstitutional, illegal or invalid sentence, clause, section or part thereof not been included therein. (Ordinance 68, March 20, 1967, Section 11)

Part 4

Street Lighting Tax

Section 401. Levy of Tax. The Board of Supervisors of the Township of Spring adopts the following new rates of taxation upon individuals and upon taxable real estate located within the Township as follows:

Street Lighting	\$.60/front foot improved
	\$.30/front foot unimproved

(Ordinance No. 278, January 14, 2002, Section 3; as amended by Resolution No. 2006-32, December, 2006; as confirmed by Resolution No. 2007-36, December, 2007; as amended by Resolution No. 2008-24, December, 2008; as amended by Resolution No. 2012-18, December 10, 2012)

Part 5

Earned Income Tax

Section 501. Definitions. All terms defined in the Local Tax Enabling Act shall have the meanings set forth therein. The following terms shall have the meanings set forth herein:

(A) Collector. The person or entity appointed as tax officer pursuant to the Local Tax Enabling Act to collect the Tax.

(B) Effective Date. January 1, 2012.

(C) Enactment. This Ordinance.

(D) Governing Body. The Township of Spring.

(E) Local Tax Enabling Act. The Local Tax Enabling Act, as set forth in 53 P.S. § 6901 *et seq.* while such numbering and provisions remain in effect under Act 32 of 2008, and as set forth in 53 P.S. § 6924.101 *et seq.* when such numbering and provisions become effective under Act 32, and as amended in the future.

(F) TCD. Any tax collection district to which the Taxing Authority or any part of the Taxing Authority is assigned under the Local Tax Enabling Act.

(G) TCC. The tax collection committee established to govern and oversee the collection of earned income tax within the TCD under the Local Tax Enabling Act.

(H) Tax. The tax imposed by this Enactment.

(I) Tax Return. A form prescribed by the Collector for reporting the amount of Tax or other amount owed or required to be withheld, remitted, or reported under this Enactment or the Local Tax Enabling Act.

(J) Tax Year. The period from January 1 to December 31.

(K) Taxing Authority. Township of Spring.

(Ordinance No. 381, November 28, 2011, Section 1)

Section 502. Imposition of Tax.

(A) General Purpose Resident Tax. The Taxing Authority hereby imposes a Tax for general revenue purposes at the rate of one-half (½) of one percent (1%) on earned income and net profits of individual residents of the Taxing Authority.

(B) General Purpose Municipal Nonresident Tax. The Taxing Authority also imposes a Tax for general revenue purposes at the rate of one percent (1%) on earned income and net profits derived by an individual who is not a resident of the Taxing Authority from any work, business, profession, or activity, of any kind engaged in within the boundaries of the Taxing Authority.

(C) Ongoing Tax. The Tax shall continue at the above rates during the current Tax Year and each Tax Year thereafter, without annual re-enactment, until this Enactment is repealed or the rate is changed.

(D) Combined Tax Rate Applicable to Residents. Currently, the total rate applicable to residents of the Taxing Authority, including the tax imposed by the School District and municipality in which the individual resides, is one percent (1%).

(E) Municipal Tax Rate Applicable to Nonresidents. Currently, the total rate applicable to non-residents working within the Taxing Authority based on the municipal non-resident tax rate is one percent (1%).

(F) Local Tax Enabling Act Applicable. The Tax is imposed under authority of the Local Tax Enabling Act, and all provisions thereof that relate to a tax on earned income or net profits are incorporated into this Enactment. Any future amendments to the Local Tax Enabling Act that are required to be applied to a tax on earned income or net profits will automatically become part of this Enactment upon the effective date of such amendment, without the need for formal amendment of this Enactment, to the maximum extent allowed by 1 Pa.C.S.A. § 1937.

(G) Applicable Laws, Regulations, Policies, and Procedures. The Tax shall be collected and administered in accordance with: (1) all applicable laws and regulations; and (2) regulations, policies, and procedures adopted by the TCC or by the Collector. This includes any regulations, policies, and procedures adopted in the future to the maximum extent allowed by 1 Pa.C.S.A. § 1937.

(Ordinance No. 381, November 28, 2011, Section 1)

Section 503. No Exemption From Tax. Although credits and deductions against Tax are permitted under certain circumstances as provided in applicable law and regulations, no individuals are exempt from Tax based on age, income, or other factors. (Ordinance No. 381, November 28, 2011, Section 1)

Section 504. Individual Tax Returns and Payments. Every individual receiving earned income or earning net profits in any Tax Year shall file Tax Returns and pay Tax in accordance with the Local Tax Enabling Act. (Ordinance No. 381, November 28, 2011, Section 1)

Section 505. Employer Withholding, Remittance, and Tax Returns. Every employer shall register, withhold, and remit Tax, and file Tax Returns in accordance with the Local Tax Enabling Act. (Ordinance No. 381, November 28, 2011, Section 1)

Section 506. Tax Collector. The Tax will be collected from individuals and employers by the Collector. (Ordinance No. 381, November 28, 2011, Section 1)

Section 507. Interest, Penalties, Costs, and Fines. Individuals and employers are subject to interest, penalties, costs, and fines in accordance with the Local Tax Enabling Act, including costs imposed by the Collector in accordance with the Local Tax Enabling Act. (Ordinance No. 381, November 28, 2011, Section 1)

Section 508. Severability. The provisions of this Enactment are severable and if any of its provisions are ruled by a court invalid or unconstitutional, such decision shall not affect or impair any of the remaining provisions of this Enactment. It is declared to be the intention of the Governing Body that this Enactment would have been adopted if such invalid or unconstitutional provision had not been included. (Ordinance No. 381, November 28, 2011, Section 1)

Part 6

Fire Protection Tax

Section 601. Levy of Tax. That for the special purposes, for which the Supervisors of said Township are authorized by law to levy and collect taxes, rates are hereby levied for the fiscal year in the amount and for the specific purposes as follows:

Fire Protection Tax	1.00 mill (.0010)
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(Resolution No. 74-29, December 30, 1974; as amended by Resolution No. 2002-42, December 2002; as confirmed by Resolution No. 2006-32, December, 2006; as amended by Resolution No. 2007-36, December, 2007; as confirmed by Resolution No. 2008-24, December, 2008; as amended by Resolution No. 2012-18, December 10, 2012)

Part 7

Fire Hydrant Tax

Section 701. Levy of Tax. That for the special purposes, for which the Supervisors of said Township are authorized by law to levy and collect taxes, rates are hereby levied for the fiscal year in the amount and for the specific purposes as follows:

Fire Hydrant	.06 mills (.00006)
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(Resolution No. 74-29, December 30, 1974; as amended by Resolution No. 2002-42, December, 2002; as amended by Resolution No. 2006-32, December, 2006; as confirmed by Resolution No. 2007-36, December, 2007; as confirmed by Resolution No. 2008-24, December, 2008; as amended by Resolution No. 2012-18, December 10, 2012)

Part 8

Mercantile Tax

Section 801. Short Title. This Part shall be known and may be cited as the "Mercantile Tax Ordinance of the Township of Spring." (Ordinance No. 385, November 28, 2011, Section 1)

Section 802. Definitions. The following words and phrases, when used in this Part, shall have the meanings ascribed to them in this section unless the context clearly indicates a different meaning:

PERSON - any individual, partnership, limited partnership, association, firm, corporation or other entity engaging in business. As used in Section 811, the term "Person" shall include the partners, members and/or officers of a business entity.

RETAIL DEALER - any Person who is a dealer in, or vendor of, goods, wares and merchandise who is not a Wholesale Dealer or a Wholesale and Retail Dealer as herein defined.

TAX YEAR - the Township fiscal year period from January 1 to December 31, inclusive, and, because this Part shall continue in force from year to year on a Township fiscal year basis without annual reenactment, each and every successive Township fiscal year thereafter.

TAXPAYER - Any Person subject to this Mercantile Tax Ordinance.

TEMPORARY, SEASONAL OR ITINERANT BUSINESS - any business that is conducted at one location for less than sixty (60) consecutive calendar days.

TOWNSHIP - the Township of Spring, Berks County, Pennsylvania.

MERCANTILE TAX COLLECTOR - the officer appointed by the Township to collect the tax covered under this Part.

WHOLE VOLUME OF BUSINESS - the money or money's worth received by any Wholesale Dealer, Retail Dealer, Wholesale and Retail Dealer or proprietor of any restaurant or other place where food, drink and refreshments are served, in, or by reason of, the sale of goods, wares and merchandise, including in every case cash, credits and, except as herein provided, property of any kind or nature, without deduction therefrom on account of the cost of the property sold, the cost of materials, labor and services expended, interest,

discounts, other taxes paid and other expenses; but not including the dollar volume of business transacted by Wholesale Dealers, Retail Dealers and Wholesale and Retail Dealers derived from the resale of goods, wares and merchandise taken by any such dealer as a trade-in or as part payment for other goods, wares and merchandise, except to the extent that the re-sale price exceeds the trade-in allowance.

WHOLESALE DEALER - any Person who sells to dealers in, or vendors of, goods, wares and merchandise and to no other Persons.

WHOLESALE AND RETAIL DEALER - any Person who sells to dealers in, or vendors of, goods, wares and merchandise and to other Persons.

The terms PERSON, WHOLESALE DEALER, RETAIL DEALER and WHOLESALE AND RETAIL DEALER shall not include non-profit corporations or associations organized for religious, charitable or educational purposes, social or civic groups, agencies of the government of the United States or of the Commonwealth of Pennsylvania or any Person vending or disposing of articles of his own growth, production or manufacture for shipment or delivery from the place of growth, production or manufacture thereof.

When any of the foregoing terms are used in this Part, the singular shall include the plural and the masculine shall include the feminine and neuter.

(Ordinance No. 385, November 28, 2011, Section 1)

Section 803. Levy and Collection of Tax. For the second half of Township fiscal year 1983, i.e. from July 1, 1983 to December 31, 1983, and annually on the Township fiscal year basis thereafter, the Township hereby imposes a tax on each dollar of the Whole Volume of Business transacted in the Township by Wholesale Dealers, Retail Dealers, wholesale and retail dealers and proprietors of restaurants or other places where food, drink and refreshments are served, regardless or whether such Person, dealer or proprietor shall maintain a place of business within the Township, at the rates and at the times hereinafter set forth. The Township further directs that annual tax return filings and payments of tax shall be made as hereinafter set forth.

Beginning January 1, 2012, and for each Tax Year thereafter, the Tax Year shall be a calendar year, January 1 through December 31, inclusive. To effect the transition from fiscal year, quarterly filing, to calendar year filing, the immediate prior fiscal year, July 1, 2010 through June 30, 2011 shall end on June 30, 2011. Each Taxpayer shall file a tax return for the tax quarter July 1, 2011 through September 30, 2011, and shall pay all taxes due on Whole Volume of Business in said quarter, on or before October 31, 2011. Each Taxpayer shall file a tax return for the tax quarter October 1, 2011, through December 31, 2011 and pay all taxes due on Whole Volume of Business in said quarter,

on or before January 31, 2012. Beginning January 1, 2012 and for each Tax Year thereafter, each Taxpayer shall file an annual tax return on April 15 of each year as provided in this Ordinance.

(Ordinance No. 385, November 28, 2011, Section 1)

Section 804. Imposition and Rates of Tax. Every Person engaging in any of the following occupations or businesses in the Township, regardless of whether such Person maintains a place of business within the Township of Spring, Berks County, Pennsylvania, shall pay in the manner hereinafter provided, an annual tax on each dollar of the Whole Volume of Business transacted in the Township by such Person, for the second half of Township fiscal year 1983, i.e. from July 1, 1983 to December 31, 1983, and annually thereafter on the Township fiscal year basis, at the following rates:

(A) Wholesale Dealers in goods, wares and merchandise at the rate of one (1) mil on each dollar of the annual Whole Volume of Business transacted by them;

(B) Retail Dealers in goods, wares and merchandise and proprietors of restaurants or other places where food, drink and refreshments are served, at the rate of one and one-half (1 ½) mils on each dollar of the annual Whole Volume of Business transacted by them; and

(C) Wholesale and Retail Dealers in goods, wares and merchandise at the rate of one (1) mil on each dollar of the annual whole volume of wholesale business transacted by them and at the rate of one and one-half (1 ½) mils on each dollar of the annual whole volume of retail business transacted by them.

(Ordinance No. 385, November 28, 2011, Section 1)

Section 805. Computation of Whole Volume of Business.

(A) Every Person subject to the tax hereby imposed, who has commenced business at least a full year prior to the beginning of a Tax Year shall compute the estimated Whole Volume of Business for that Tax Year upon the actual gross amount of business transacted by such Person during the twelve (12) months preceding.

(B) Every Person subject to the tax hereby imposed who has commenced business less than one (1) year prior to the beginning of a Tax Year shall compute the estimated Whole Volume of Business for that Tax Year by multiplying by twelve (12) the monthly average of the actual gross amount of business transacted during the months engaged in business prior to January 1.

- (C) Every Person subject to the tax hereby imposed who commences business subsequent to the beginning of a Tax Year shall compute the estimated Whole Volume of Business for that Tax Year upon the actual gross amount of business transacted during the first month of engaging in business, multiplied by the number of months remaining in the Tax Year.
- (D) Every Person subject to the tax hereby imposed, who engages in a business that is temporary, seasonal or itinerant in nature and of a duration not exceeding sixty (60) days, shall compute the annual Whole Volume of Business for the Tax Year upon the actual whole amount of business transacted during the Tax Year.

(Ordinance No. 385, November 28, 2011, Section 1)

Section 806. Returns.

(A) Every return shall be made upon a form prescribed and furnished by the Mercantile Tax Collector. Every Person making a return shall furnish all information requested therein and certify the correctness thereof.

(B) Beginning with Tax Year 2012 and for each subsequent Tax Year, every Person subject to the tax hereby imposed who has commenced business at least one (1) full year prior to the beginning of the Tax Year shall on or before the 15th day of April following, file with the Mercantile Tax Collector a return setting forth his name, business name and business address and such other information as may be required by the Mercantile Tax Collector to compute the actual gross volume of business transacted during the immediately preceding Tax Year and the amount of tax estimated to be due for the then current Tax Year. Each return shall show the actual Whole Volume of Business transacted by the Taxpayer during the preceding Tax Year, the amount of tax paid previously as an estimate for the preceding Tax Year, the amount of tax, if any, remaining due for the preceding Tax Year, and the amount of estimated tax due for the current Tax Year.

(C) Every Person subject to the tax hereby imposed, who conducts or commences such business less than one (1) year prior to the beginning of the Tax Year shall, on or before the 15th day of April following, file with the Mercantile Tax Collector a return setting forth his name, business name and business address and such other information as may be required by the Mercantile Tax Collector to compute the actual gross volume of business transacted during the immediately preceding Tax Year and the amount of tax estimated to be due for the then current Tax Year. Each return shall show the actual Whole Volume of Business transacted by the Taxpayer during the preceding Tax Year, the amount

of tax paid previously as an estimate for the preceding Tax Year, the amount of tax, if any, remaining due for the preceding Tax Year, and the amount of estimated tax due for the current Tax Year.

(D) Every Person subject to the tax hereby imposed, who commences business subsequent to the beginning of the Tax Year shall, within sixty (60) days from the date of commencing such business, file with the Mercantile Tax Collector a return setting forth his name, business name and business address and such other information as may be required by the Mercantile Tax Collector and shall compute and show the amount of tax estimated to be due for the then current Tax Year.

(E) Every Person subject to the tax hereby imposed who engages in a business which is temporary, seasonal or itinerant by its nature and of a duration not exceeding sixty (60) days shall, within seven (7) days from the day of completion of such business, file with the Mercantile Tax Collector a return setting forth his name, business name, business address and such other information as may be required by the Mercantile Tax Collector to compute the actual gross amount of business transacted during such period and the amount of tax due. Each tax return shall show the amount of tax due for the then current Tax Year.

(F) Any Person ceasing to do business during the Tax Year shall, within fourteen (14) days from the date of ceasing to do business, file a final tax return showing the actual gross volume of business conducted during that portion of the Tax Year in which said Person was actually in business, and pay the tax due as computed thereon.

(G) The burden is hereby imposed upon any Person claiming an exemption from the payment or imposition of tax hereby imposed to prove his legal right to such exemption.

(Ordinance No. 385, November 28, 2011, Section 1)

Section 807. Payment.

(A) At the time of filing the return, each Taxpayer shall pay an estimated tax for the current year and any balance of taxes due for the Tax Year immediately preceding. The estimated tax shall be as calculated as provided above. The balance of tax due for the preceding Tax Year shall be the difference between the amount of tax paid as an estimate for said preceding Tax Year and the amount of the tax finally shown to be due.

(B) All taxes, interest and penalties imposed under the provisions of this Ordinance shall be payable to the Mercantile Tax Collector.

(Ordinance No. 385, November 28, 2011, Section 1)

Section 808. Powers and Duties of Mercantile Tax Collector.

(A) It shall be the duty of the Mercantile Tax Collector to collect and receive the taxes, interest, penalties and fines imposed by this Part. 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 Mercantile Tax Collector is hereby charged with the administration and enforcement of the provisions of this Part, 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 Part, including provisions for the re-examination and correction of returns, for payments alleged or found to be incorrect, and for overpayments claimed or found to have occurred.

(C) If the Mercantile Tax Collector is not satisfied with the return made by any Taxpayer or supposed Taxpayer under the provisions of this Part, he is hereby authorized and empowered to re-determine the tax due by such Person, based upon the facts contained in the return, or upon any information within his possession or that shall come into his possession; and for this purpose he or his representative is authorized to examine the books, papers and records of any such Person in order to verify the accuracy of any return or payment made under the provisions thereof or to ascertain whether the taxes imposed by this Part have been paid; and every such Person is hereby required to submit his books, papers and records to such examination upon request of the Mercantile Tax Collector and to give him or his representative the means, facilities and opportunity for such an examination.

(D) If any Taxpayer or supposed Taxpayer shall neglect or refuse to file any return required by this Part, or to pay the tax imposed by this Part, or if any Person pays less than the correct amount of tax due from him, the Mercantile Tax Collector shall estimate or determine the tax due by such Person and the amount of interest and penalties thereon.

(E) The Mercantile Tax Collector is hereby authorized and directed to make and keep such records and prepare such forms as may be necessary or convenient to carry this Part into effect.

(Ordinance No. 385, November 28, 2011, Section 1)

Section 809. Suits for Tax; Interest; Penalties.

(A) All taxes, interest and penalties due and unpaid under this Part shall be recovered by the Township in accordance with the provisions of the Local Tax Enabling Act, 1965, December 31, P.L. 1257, as amended from time to time, or as otherwise provided by law.

(B) In the event that the amount of tax paid by any Taxpayer is less than the amount determined to be due from such Taxpayer, interest shall be paid on the difference at the rate of one-half of one percent ($\frac{1}{2}$ of 1%) per month or fractional part thereof from the day said tax was due and payable until the day said tax is fully paid. For the purpose of this provision, the tax imposed by this Ordinance shall be deemed due and payable on the 15th day of April of the Tax Year; except that in the case of Taxpayers who file returns under Section 806(D) of this Ordinance, said tax shall be deemed due and payable sixty (60) days from the date of commencing such business and in the case of Taxpayers who file returns under Section 806(E) of this Ordinance, said tax shall be deemed due and payable seven (7) days from the day such business is completed.

(C) The Mercantile Tax levied pursuant to this Ordinance shall be due and payable on the date which the Taxpayer is required to file a tax return as set forth above. All taxes due shall bear interest at the rate of one and one-half percent ($1\frac{1}{2}\%$) per month or fractional part of a month, from the day they are due and payable until paid. If any Taxpayer shall neglect or refuse to make any return or payment as required, an additional ten percent (10%) of the amount of the tax shall be added to the amount due. Where legal action is brought for the recovery of this tax, the Taxpayer shall, in addition to the tax, be responsible and liable for all collection costs, including attorneys' fees.

(Ordinance No. 385, November 28, 2011, Section 1)

Section 810. Returns to be Confidential. Any information gained by the Mercantile Tax Collector or any other official or agent of the Township as a result of any returns, investigations or verifications required by this Part shall be confidential, except for official purposes and except in accordance with proper judicial order, or as otherwise provided by law. (Ordinance No. 385, November 28, 2011, Section 1)

Section 811. Fines and Penalties. Any Person, or any officer, agent, servant or employee thereof, who shall fail, neglect or refuse to comply with any of the terms or provisions of this Part or of any regulations or requirements made pursuant hereto and authorized hereby, or who knowingly makes any false or untrue statement on his return, or who refuses to permit inspection of any books, records or accounts of any Person when the right to make such inspection is requested by the Mercantile Tax

Collector, or who fails or refuses to file a return required by this Part, or who fails or refuses to pay any tax, interest or penalties required by this Part, shall, upon conviction thereof before any Magisterial District Justice of Berks County, be sentenced to pay a fine of not more than Three Hundred Dollars (\$300.00) and costs of prosecution for each offense, and in default of the payment of said fine and costs he shall be imprisoned in the Berks County Prison for a period not exceeding thirty (30) days for each offense. Each and every day that any such offense occurs or continues shall be considered a separate offense. The fine imposed by this Section shall be in addition to any other penalty imposed by any other section of this Part. (Ordinance No. 385, November 28, 2011, Section 1)

Section 812. Disposition of Tax. The tax imposed by this Part shall be in addition to all other taxes of any kind and nature heretofore or hereafter levied by the Township, Berks County, Pennsylvania, and the tax imposed herein is for general revenue purposes. (Ordinance No. 385, November 28, 2011, Section 1)

Section 813. Annual Reenactment. Beginning January 1, 2012, and for each Tax Year thereafter, the Tax Year shall be a calendar year, January 1 through December 31. To effect the transition from fiscal year quarterly filing to calendar year annual filing, the immediate prior fiscal quarterly filing, July 1, 2010 through June 30, 2011 shall end on June 30, 2011. Each Taxpayer shall file a tax return for the tax quarter July 1, 2011, through September 30, 2011, and pay all taxes due on gross volume of business in said quarter, on or before October 31, 2011. Each Taxpayer shall file a tax return for the tax quarter October 1, 2011 through December 31, 2011, and pay all taxes due on gross volume of business in said quarter, on or before January 31, 2012. Beginning January 1, 2012 and for each Tax Year thereafter, each Taxpayer shall file an annual return on or before April 15 of each year as provided in this Ordinance. (Ordinance No. 385, November 28, 2011, Section 1)

Section 814. Prohibited Levies. Nothing contained in this Part shall be construed to empower the Township to levy and collect the taxes hereby imposed on any Person, or any business, or any portion of any business, trade, occupation or profession not within the taxing power of the Township under the Constitution of the United States and the laws and Constitution of the Commonwealth of Pennsylvania. (Ordinance No. 385, November 28, 2011, Section 1)

Section 815. Severability Clause. If the tax, or any portion thereof, imposed under the provisions of this Part shall be held by any court of competent jurisdiction to be in violation of the Constitution of the United States or of the laws or the Constitution of the Commonwealth of Pennsylvania, as for that Person, the decision of the court shall not affect or impair the Township's right to impose or collect said tax, or the validity of the tax imposed, upon other Persons as herein provided; and if any phrase, clause, section, provision or exclusion contained in this Part is held to be invalid, illegal or unconstitutional, the decision of the court shall not affect or impair any of the other

provisions of this Part, and it is hereby declared to be the legislative intent that this Part would have been adopted had such illegal, invalid or unconstitutional word, phrase, clause, section, provision or exclusion not been included herein; and to this and the provisions of this Part are hereby declared to be severable. (Ordinance No. 385, November 28, 2011, Section 1)

Part 9

Business Privilege Tax

Section 901. Short Title. This Part shall be known as the "Business Privilege Tax Ordinance". (Ordinance No. 385, November 28, 2011, Section 2)

Section 902. Definitions. The following words and phrases, when used in this Part, shall have the following meanings:

BUSINESS - any activity carried on or exercised for gain or profit within the Township of Spring, including, but not limited to: (1) the sale of merchandise or other tangible personalty; (2) the performance of services; (3) the rental of personalty and/or realty; and including, but not limited to, (4) those enterprises engaged in by hotel operators, motel operators, parking lot and garage operators, warehouse operators, lessors of real estate, lessors of tangible personal property, physicians and surgeons, osteopaths, podiatrists, chiropractors, veterinarians, optometrists, opticians, pharmacists, lawyers, dentists, engineers, surveyors, architects, chemists, accountants, certified public accountants, funeral directors, promoters, factors, commission merchants, agents, brokers, manufacturer's representatives, advertising and public relations agencies, real estate brokers, insurance brokers and agents, cable television operators, barber shop operators and beauty shop operators, cleaning, pressing and dyeing establishment operators, laundry operators, shoe repair operators, tailors, upholsterers, electrical, plastering, brick laying, carpentry, heat, ventilation, air conditioning, plumbing and painting contractors, general contractors of any nature or kind engaged in any class of building or construction, remodeling or alteration, repairers of electrical, electronic and automotive machinery and equipment, or other machinery or equipment and other wares and merchandise, and all other Persons, engaged in any other activity, whatsoever, carried on or exercised for gain or profit within the Township of Spring.

GROSS VOLUME OF BUSINESS - the actual gross consideration credited or received for or on account of sales made, rentals and/or services rendered by any business subject to this Part. For the purposes of this Part, "Gross Volume of Business" is intended to also mean "Whole Volume of Business".

PERSON - Any individual, partnership, limited partnership, association, firm, corporation or other entity engaging in business. As used in Section 905 below, the term "Person" shall include the partners or members of an association and the officers of a corporation.

RETAIL DEALER - any Person who is a dealer in, or vendor of, goods, wares and merchandise who is not a Wholesale Dealer or a Wholesale and Retail Dealer as herein defined.

SERVICE - any act or instance of helping or benefiting another for consideration.

TAX COLLECTOR - the Person duly appointed by the Board of Supervisors of the Township of Spring to administer and collect the within tax.

TAXPAYER - a Person subject to the payment of the tax imposed by this Part.

TAX YEAR - the Township of Spring's fiscal year, which is the period from January 1 to December 31, inclusive, and because this Part shall continue in force from year to year on a Township fiscal year basis without annual reenactment, each and every successive Township fiscal year thereafter.

TEMPORARY, SEASONAL OR ITINERANT BUSINESS - any business that is conducted at one location for less than sixty (60) consecutive days.

TOWNSHIP - the Township of Spring, Berks County, Pennsylvania.

TOWNSHIP FISCAL YEAR - the period January 1 to December 31, inclusive, and because this Part shall continue in force from year to year on a Township calendar year basis without annual reenactment, each and every successive Township calendar year thereafter.

TREASURER - the Treasurer of the Township of Spring.

WHOLESALE DEALER or VENDOR - any Person who sells to dealers in, or vendors of goods, wares and merchandise and to no other Persons.

WHOLESALE AND RETAIL DEALER - any Person who sells to dealers in, or vendors of, goods, wares and merchandise and to no other Persons.

(Ordinance No. 385, November 28, 2011, Section 2)

Section 903. Levy, Collection and Administration of Tax. There is hereby levied for the second half of Township Fiscal Year 1983, i.e. from July 1, 1983 to December 31, 1983, and annually thereafter on the Township Fiscal Year basis, without reenactment, a tax payable and due for general revenue purposes on the privilege of doing business as herein defined within the Township of Spring, as follows:

(A) **Rate and Basis of Tax.** The rate of the tax on each and every dollar of the Gross Volume of Business transacted within the territorial limits of the Township shall be one and one-half (1 ½) mils (one and one-half (1 ½) mils shall mean one dollar and fifty cents (\$1.50) per one thousand dollars (\$1,000.00) of Gross Volume of Business) except that the rate of the tax on each and every dollar of the Gross Volume of Business transacted by Wholesale Dealers or Vendors within the territorial limits of the Township shall be one (1) mil. All non-wholesale business of such Wholesale Dealers or Vendors shall be taxed at the general rate of one and one-half (1 ½) mils.

(B) **Computation of Whole Volume of Business.**

(1) Every Person subject to the tax hereby imposed, who has commenced business at least a full year prior to the beginning of a Tax Year shall compute the estimated Whole Volume of Business for that Tax Year upon the actual gross amount of business transacted by such Person during the twelve (12) months preceding.

(2) Every Person subject to the tax hereby imposed, who has commenced business less than one (1) full year prior to the beginning of a Tax Year shall compute the estimated Whole Volume of Business for that Tax Year by multiplying by twelve (12) the monthly average of the actual gross amount of business transacted during the months engaged in business prior to January 1.

(3) Every Person subject to the tax hereby imposed, who commences business subsequent to the beginning of the Tax Year shall compute the estimated Whole Volume of Business for that Tax Year upon the actual gross amount of business transacted during the first month of engaging in business, multiplied by the number of months remaining in the Tax Year.

(4) Every Person subject to the tax hereby imposed, who engages in a business that is temporary, seasonal or itinerant in nature, shall compute their annual Whole Volume of Business for the Tax Year upon the actual whole amount of business transacted during such Tax Year.

(5) The Tax Collector and/or Treasurer is hereby authorized to accept payment under protest of the amount of business privilege tax claimed by the Township in any case where the Taxpayer disputes the validity or amount of the Township's claim for tax.

(6) Payments made under the Mercantile Tax for business to which this tax is applicable shall be credited to this tax and vice versa.

(7) Beginning January 1, 2012, and for each Tax Year thereafter, the Tax Year shall be a calendar year, January 1 through December 31. To effect the transition from fiscal year quarterly filing to calendar year annual filing, the immediate prior fiscal year, July 1, 2010 through June 30, 2011 shall end on June 30, 2011. Each Taxpayer shall file a tax return for the tax quarter July 1, 2011, through September 30, 2011, and pay taxes due on Gross Volume of Business in said quarter, on or before October 31, 2011. Each Taxpayer shall file a tax return for the tax quarter October 1, 2011 through December 31, 2011, and pay all taxes due on Gross Volume of Business in said quarter, on or before January 31, 2012. Beginning January 1, 2012, and for each Tax Year thereafter, each Taxpayer shall file an annual tax return on April 15 of each year as provided in this Ordinance.

(C) Persons, Business and Receipts Exempted.

(1) Persons and Businesses. Persons employed for a wage or salary, nonprofit corporations or associations organized for religious, charitable or educational purposes, agencies of the government of the United States or of the Commonwealth of Pennsylvania and the business of any political subdivision, or of any authority created or organized under and pursuant to any act of assembly are exempt from the provisions of this Ordinance.

(2) No such tax shall be assessed and collected on a privilege, transaction, subject or occupation which is subject to a state tax or license fee, and which tax or license fee has been held by the courts of Pennsylvania to be the basis for exemption from the imposition of a business privilege tax by a municipality.

(3) Utilities. No such tax shall be assessed and collected on the gross receipts from utility service of any Person or company whose rates of service are fixed and regulated by the Pennsylvania Public Utility Commission; or on any public utility service rendered by any such Person or company or on any privilege or transaction involving the rendering of any such public utility service.

(4) State Tax on Tangible Property. No such tax shall be assessed and collected on the privilege of employing such tangible property as is subject to a state tax except on sales of admission to places of amusement or on sales or other transfers of title or possession of property.

(5) Production and Manufacture. No such tax shall be assessed and collected on goods, articles and products, or on by-products of manufacture, or on minerals, timber, natural resources and farm products,

manufactured, produced or grown within the Township or on the preparation or processing thereof for use or market, or on any privilege, act or transaction relating to the business of manufacturing, the production, preparation or processing of minerals, timber and natural resources or farm products, by manufacturers, by producers and by farmers with respect to the goods, articles and products of their own manufacture, production or growth, or any privilege, act or transaction relating to the business of processing by-products of manufacture, or on the transportation, loading, unloading or dumping or storage of such goods, articles, products or by-products.

(6) Construction of or Improvement to Residential Dwellings. No such tax shall be assessed and collected on the construction of or improvement to residential dwellings.

(D) Determination of Gross Volume Business. Gross volume of business upon which the tax hereunder is computed shall include the actual gross consideration credited or received for or on account of sales made, rentals and/or services rendered, subject only to the following allowable deductions and exemptions:

(1) The dollar volume of business transacted by Wholesale and Retail Dealers derived from the resale of goods, wares and merchandise taken by any dealer as trade-in or as part payment of other goods, wares and merchandise, except to the extent that the resale price exceeds the trade-in allowance.

(2) Refund, credits or allowances given by a Taxpayer to a purchaser on account of defects in goods, wares or merchandise sold, or on account of goods, wares or merchandise returned.

(3) Any commissions paid by a broker to another broker on account of a purchase or sales contract initiated, executed or cleared with such other broker.

(4) Bad debts, where the deduction is also taken in the same year for Federal Income Taxation purposes.

(5) Taxes collected as agent for the United States of America, Commonwealth of Pennsylvania or the Township of Spring.

(E) Partial Exemptions. Where Gross Volume of Business in its entirety cannot be subjected to the tax imposed by this Part by reason of the provisions of the Constitution of the United States or any other provision of law, the Tax

Collector, with the approval of the Board of Supervisors of the Township of Spring, shall establish rules and regulations and methods of allocation and evaluation so that only that part of the Gross Volume of Business which is properly attributable and allowable to doing business in the Township shall be taxed hereunder.

(F) Rate When Same Tax is Imposed by Two Taxing Bodies. If any Person is liable for the same tax on the same subject imposed under the Local Tax Enabling Act of 1965, December 31, 1965, P.L. 1257, and its amendments, to the Township and one or more political subdivisions of the State, then and in that event the tax shall be apportioned by such percentage as may be agreed upon by such political subdivisions, but in no event shall the combined taxes of both subdivisions exceed a maximum rate of tax as fixed by the Local Tax Enabling Act permitting the imposition of such taxes.

(G) Records. The Taxpayer, to obtain the foregoing enumerated exclusions and deductions, shall keep books and records of their business to show clearly, accurately and separately the amount of sales and services excluded from the tax and the amounts of sales and services which are entitled to be deducted from the Gross Volume of Business as hereinbefore provided.

(Ordinance No. 385, November 28, 2011, Section 2)

Section 904. Returns.

(A) Beginning with Tax Year 2012 and for each subsequent Tax Year, every Person subject to the tax hereby imposed who has commenced business at least one (1) full year prior to the beginning of the Tax Year shall, on or before the 15th day of April following, file with the Tax Collector a return setting forth his name, business name, business address and such other information as may be required by the Tax Collector to compute the actual Gross Volume of Business transacted by him during the Tax Year immediately prior and the amount of tax estimated to be due for the then current Tax Year. Each return shall show the actual Gross Volume of Business transacted by the Taxpayer during the preceding Tax Year, the amount of tax paid previously as an estimate for the preceding Tax Year, the amount of tax, if any, remaining due for the preceding year, and the amount of estimated tax due for the current Tax Year.

(B) Every Person subject to the tax hereby imposed who has commenced business less than one (1) year prior to the beginning of the Tax Year shall, on or before the 15th day of April following, file with the Tax Collector a return setting forth his name, business name, business address and such other information as may be required by the Tax Collector to compute the actual Gross Volume of Business transacted during the Tax Year immediately prior and the

amount of tax estimated to be due for the then current Tax Year. Each return shall show the actual Whole Volume of Business transacted by the Taxpayer during the preceding Tax Year, the amount of tax paid previously as an estimate for the preceding Tax Year, the amount of tax, if any, remaining due for the preceding Tax Year, and the amount of estimated tax due for the current Tax Year.

(C) Every Person subject to the tax hereby imposed who commences business subsequent to the beginning of the Tax Year shall, within sixty (60) days from the date of commencing such business, file with the Tax Collector a tax return setting forth his name, business name and business address and such other information as may be required by the Tax Collector, and shall compute and show the amount of tax estimated to be due for the then current Tax Year.

(D) Every Person subject to the tax hereby imposed who engages in a Temporary, Seasonal or Itinerant Business by nature and of a duration not exceeding sixty (60) days shall, within seven (7) days from the date they complete such business, file with the Tax Collector a return setting forth their name, business name, business address and any other information as may be required by the Tax Collector to determine the actual Gross Volume of Business for the period they engaged in business during the tax quarter and pay the amount due.

(E) Any Person going out of or ceasing to do business during the Tax Year shall, within fourteen (14) days from the date of ceasing to do business, file a return showing the actual Gross Volume of Business conducted during that portion of the Tax Year in which said Person was actually in business, and pay the tax due as computed thereon.

(F) All taxes due under this Part shall bear interest at the rate of one and one half percent (1 ½%) per month or fraction of a month from the date due and payable until paid. If any Taxpayer shall neglect or refuse to make any return or payment as and when required, a penalty in the amount of ten percent (10%) of the amount of the tax shall be added and collected.

(Ordinance No. 385, November 28, 2011, Section 2)

Section 905. Fines and Violations.

(A) Any Person who shall conduct, transact or engage in any of the businesses subject to the tax imposed by this Part who fails, neglects or refuses to comply with any of the terms or provisions of this Part or of any regulations or requirements made pursuant hereto and authorized hereby, or who knowingly makes any false or untrue statement on his return, or who refuses to permit

inspection of any books, records or accounts of any Person when the right to make such inspection is requested by the Tax Collector, or who fails or refuses to file a return required by this Part, or who fails or refuses to pay any tax, interest or penalties required by this Part, shall, upon conviction thereof before any Magistrate District Justice of Berks County, be sentenced to pay a fine of not more than Three Hundred Dollars (\$300.00) and costs of prosecution for each offense, and in default of the payment of said fine and costs he shall be imprisoned in the Berks County Prison for a period not exceeding thirty (30) days for each offense. Each and every day that any such offense occurs or continues shall be considered a separate offense. The fine imposed by this Section shall be in addition to any other penalty imposed by any other section of this Part.

(Ordinance No. 385, November 28, 2011, Section 2)

Section 906. Continuing Offense. Each day on which such Person violates this Part may be considered as a separate offense and punishable as such as aforeprovided. (Ordinance No. 385, November 28, 2011, Section 2)

Section 907. Payment of Tax.

(A) At the time of filing a tax return, each Taxpayer shall pay an estimated tax for the current year and any balance of taxes due for the Tax Year immediately preceding. The estimated tax shall be calculated as provided above. The balance of tax due for the preceding Tax Year shall be the difference between the amount of the tax paid as an estimate for said preceding Tax Year and the amount of the tax finally shown to be due.

(B) All taxes, interest and penalties imposed under the provisions of this Ordinance shall be payable to the Tax Collector.

(Ordinance No. 385, November 28, 2011, Section 2)

Section 908. Duties of the Tax Collector and Treasurer.

(A) The Tax Collector is charged with the duty of collecting and receiving the taxes, fines and penalties imposed by this Part. It shall be the Tax Collector's duty to keep a record showing the amount received from each Person paying the tax and the date of such receipt.

(B) The Tax Collector, under the direction of the Board of Supervisors of the Township of Spring, is hereby empowered to prescribe, adopt and promulgate rules and regulations relating to any matter pertaining to the administration and enforcement 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, and charged with enforcing the provisions of this Part and any rules and/or regulations promulgated pursuant hereto.

(C) In the event the Person to be assessed neglects or refuses to make a return, then in such case the Tax Collector shall assess said Person or Persons on such an amount of Gross Volume of Business as the said Tax Collector deems reasonable and appropriate. In all cases of assessment, the Tax Collector shall give the parties assessed a notice in which shall be stated the trade, business, occupation or class and the amount of the business privilege tax imposed or levied.

(D) The Taxpayer shall maintain such records and books of account as will enable the making of a true and accurate return in accordance with the provisions of this Part. Such accounts and records must disclose in detail the gross receipts and other data pertaining to the Taxpayer's Gross Volume of Business, and must be sufficiently complete to enable the Tax Collector to verify all transactions. The Tax Collector is hereby authorized to examine the books, papers and records of any Person or Persons subject to or supposed to be subject to the tax imposed by this Part in order to verify the accuracy of the return made, or if no return was made, ascertain the due tax due.

(E) The Tax Collector shall promptly pay over to the Township's Treasurer all monies collected pursuant to this Part.

(Ordinance No. 385, November 28, 2011, Section 2)

Section 909. Confidential Nature of Returns. Any information gained by the Tax Collector or any other official, agent or employee of the Township as a result of any returns, investigations, hearings or verifications required or authorized by this Part shall be confidential, except in accordance with proper judicial order or as otherwise provided by law. (Ordinance No. 385, November 28, 2011, Section 2)

Section 910. Suit on Collection and Penalty.

(A) The Tax Collector and/or Treasurer shall have the power in the name of the Township to institute proceedings against any and all Persons who violate the provisions of this Part.

(B) If for any reason the tax is not paid when due and suit is brought for the recovery of any such tax, the Person liable therefore shall, in addition, be liable for the costs of collection and interest and penalties herein imposed.

(Ordinance No. 385, November 28, 2011, Section 2)

Section 911. Savings and Severability Clauses.

(A) Nothing contained in this Part shall be construed to empower the Township to levy and collect the taxes hereby imposed on any Person, any business, or any portion of any business not within the taxing power of the District under the Constitution of the United States and the laws of the Constitution of the Commonwealth of Pennsylvania.

(B) If the tax, or any portion thereof, imposed upon any Person under the provisions of this Part shall be held by any court of competent power or jurisdiction to be in violation of the Constitution of the United States or of the Commonwealth of Pennsylvania or any other provision of the law, the decisions of the court shall not affect or impair the right to impose the taxes, or the validity of the taxes so imposed upon other Persons as herein provided.

(C) The provisions of this Part are severable, and if any of its provisions shall be held illegal, invalid or unconstitutional, the decision of the court shall not affect or impair any of the remaining provisions of this Part. It is hereby declared to be the intention of the Board of Supervisors of the Township of Spring that this Part would have been adopted if such illegal, invalid or unconstitutional provisions had not been included herein.

(Ordinance No. 385, November 28, 2011, Section 2)

Part 10

Local Services Tax

Section 1001. Authority of Enactment. This Part is enacted under authority of the Local Tax Enabling Act, P.L. 1257, No. 511, December 31, 1965, as hereafter amended, supplemented, modified or reenacted by the General Assembly of Pennsylvania. (Ordinance No. 348, November 13, 2007, Section 1)

Section 1002. Definitions. As used in this Part, the following terms shall have meanings indicated, unless a different meaning clearly appears from the context:

COMPENSATION - salaries, wages, commissions, tips, bonuses, fees or any other earned income and net profits.

EMPLOYER - any person, partnership, limited partnership, unincorporated association, institution, trust, corporation, governmental agency or any other body engaged in business or situated in the Township of Spring, Berks County, Pennsylvania, employing one (1) or more employees engaged in any occupation.

OCCUPATION - any livelihood, job, trade, profession, business or enterprise of any kind, including services, domestic or other, for which monetary compensation is received or charged.

LOCAL SERVICES TAX COLLECTOR - Berks Earned Income Tax Bureau.

RESERVE COMPONENT OF THE ARMED FORCES - The United States Army Reserve, United States Navy Reserve, United States Marine Corps Reserve, United States Coast Guard Reserve, United States Air Force Reserve, The Pennsylvania Army National Guard or the Pennsylvania Air National Guard.

TAXPAYER - any natural person liable for the tax levied by this Part.

TOWNSHIP - Township of Spring, Berks County, Pennsylvania.

(Ordinance No. 348, November 13, 2007, Section 1)

Section 1003. Imposition of Tax. A local services tax for emergency services (which shall include emergency medical services, police services, and/or fire services), road construction and/or maintenance, reduction of property taxes, and property tax relief through implementation of a homestead and farmstead exclusion in accordance with 53 Pa. C.S. Ch. 85 Subchapter F, in the amount of Forty-Seven Dollars (\$47.00), is

hereby imposed upon a Taxpayer engaging in an occupation within the Township, in the year 2008 and in each succeeding calendar year in which this tax is in effect. This rate is established in consideration of the levy of a \$5.00 LST by the Wilson School District and the statutory limit of \$52.00 liability per taxpayer. In the event that the Wilson School District should eliminate or reduce such tax, the Township reserves the right to increase the Township's rate, accordingly, up to such maximum as may be permitted by law. Each natural person who exercises such privilege for any length of time in any calendar year beginning with the year 2008 shall pay the tax in accordance with the provisions hereof. (Ordinance No. 348, November 13, 2007, Section 1)

Section 1004. Nonresident Taxpayer. Both residents and nonresident Taxpayers shall, by virtue of engaging in an occupation within the Township of Spring, shall be subject to the tax and the provisions of this Part. (Ordinance No. 348, November 13, 2007, Section 1)

Section 1005. Exemptions. The following persons may apply and shall be eligible for an exemption from the imposition of the Local Services Tax:

(A) All Taxpayers whose total Compensation from all sources is less than Twelve Thousand and 00/100 Dollars (\$12,000.00) per annum.

(B) Any person who served in any war or armed conflict in which the United States was engaged and is honorably discharged or released under honorable circumstances from active service and as a result of military service, the person is blind, paraplegic or a double or quadruple amputee or has a service-connected disability declared by the United States Veterans' Administration or its successor to be a total one hundred percent (100%) permanent disability.

(C) Any person who serves as a member of a Reserve Component of the Armed Forces and is called to active duty at any time during the taxable year.

(Ordinance No. 348, November 13, 2007, Section 1)

Section 1006. Exemption Application. Taxpayers seeking to claim an Exemption for the Local Services Tax shall annually file an Exemption Certificate with the Township and with the Employer. (Ordinance No. 348, November 13, 2007, Section 1)

Section 1007. Collection Through Employers.

(A) Each Employer shall register with the Local Services Tax Collector ("Tax Collector") the employer's name, address and other information the tax collector may require within fifteen (15) days after the effective date of this Part or within fifteen (15) days after first becoming an Employer.

(B) Each Employer shall assess each Taxpayer a pro-rata share of the tax for each payroll period. The pro-rata share shall be determined by dividing the tax levied by the number of payroll periods established by the Employer for the calendar year.

(C) For each Taxpayer employed for any length of time after the effective date of this Part, each Employer shall deduct the tax from compensation payable to the Taxpayer, file a return on a form prescribed by the Tax Collector and pay to such Tax Collector the amount of taxes deducted on a quarterly basis as follows: April 30, July 30, October 30 and January 30 for the preceding quarter of the current tax year. For each Taxpayer for whom no prior deduction has been made, who is employed after the effective date of this Part, each Employer shall withhold from the Taxpayer, for the first payroll period after employment, a lump sum equal to the amount of tax that was not withheld from the Taxpayer, plus the per payroll amount due for that first payroll period. The amount of tax withheld per payroll period for the remaining payroll periods in that calendar year shall be the same amount withheld for other employees. In the event the employment of a Taxpayer subject to withholding of the tax under this Part is subsequently severed in that calendar year, the Taxpayer shall be liable for any outstanding balance of tax due and the Township may pursue collection under this Part and the Act.

(D) As to Taxpayers who present official receipts evidencing prior payment of the tax imposed hereby either directly or by collection through Employers, the Employer shall not deduct that pro-rata share of the tax but the employer shall withhold from the Taxpayer, for the first payroll period, a lump sum equal to the amount of tax that was not withheld from the Taxpayer to equal the necessary amount due from that Taxpayer to date to equal what all other employees have paid, plus the per payroll amount due for that first payroll period. The amount of tax withheld per payroll period for the remaining payroll periods in that calendar year shall be the same amount withheld for other employees.

(E) If a Taxpayer who claimed an exemption for a given calendar year from the tax levied under this Part becomes subject to the tax for the calendar year under this Part, the Employer shall withhold the tax for the remainder of that calendar year. The Employer shall withhold from the Taxpayer, for the first payroll period after receipt of the notification, a lump sum equal to the amount of tax that was not withheld from the Taxpayer due to the exemption claimed by the Taxpayer, plus the per payroll amount due for that first payroll period. The amount of tax withheld per payroll period for the remaining payroll periods in that calendar year shall be the same amount withheld for other employees.

(F) Any Employer who discontinues business or ceases operation before December 31 of any year during which this tax is in effect, shall file the return hereinabove required and pay the tax to the Tax Collector, within fifteen (15) days after discontinuing business or ceasing operations.

(G) The failure of any Employer to deduct the tax as required in this Section shall not relieve the Taxpayer from the duty to file a return and pay the tax. Any Employer who fails to deduct the tax as required by this Section, or who fails to pay such tax to the Tax Collector, shall be liable for such tax in full, without deduction of the commission hereinafter provided, as though the tax had originally been levied against such Employer.

(H) Each Employer may deduct and retain a commission equal to two percent (2%) of the total amount of tax collected through the Employer pursuant to this Section.

(Ordinance No. 348, November 13, 2007, Section 1)

Section 1008. Direct Payment by Taxpayers. Every Taxpayer who is self-employed or whose tax for any other reason is not collected under Section 505 of this Chapter shall file a return on a form prescribed by the Tax Collector and shall pay the tax directly to such collector. Each such Taxpayer who first becomes subject to the tax after the effective date of this Part, shall file a return on a form prescribed by the Tax Collector and pay to such Tax Collector the amount of taxes due and owing on a quarterly basis as follows: April 30, July 30, October 30 and January 30 for the preceding quarter of the current tax year. (Ordinance No. 348, November 13, 2007, Section 1)

Section 1009. Administration and Enforcement. The Tax Collector shall collect and receive the taxes, interest, fines and penalties imposed by this Part and shall maintain records showing the amounts received and the dates such amounts were received. The Tax Collector shall prescribe and issue all forms necessary for the administration of the tax and may adopt and enforce regulations relating to any matter pertaining to the administration of this Part. The Tax Collector and agents designated by him/her may examine the records of any Employer and/or supposed Employer or of any Taxpayer in order to ascertain the tax due or verify the accuracy of any return. Every Employer or supposed Employer and every Taxpayer or supposed Taxpayer shall give the Tax Collector and any agent designated by him/her all means, facilities and opportunities for the examination hereby authorized. (Ordinance No. 348, November 13, 2007, Section 1)

Section 1010. Collection. The Tax Collector shall collect by suit or otherwise, all taxes, interest, costs, fines and penalties due under this Part and unpaid. If for any reason, any tax is not paid when due, penalty at the rate of six percent (6%) per year on

the amount of unpaid taxes and additional interest of one-half of one percent (1/2 of 1%) of the amount of the unpaid tax, for each month or fraction of month during which the tax remains unpaid shall be added and collected. Whenever suit is brought for the recovery of unpaid tax, the taxpayer shall, in addition, be liable for the cost of collection as well as for interest and penalties. The Tax Collector may accept payment under protest of the tax claimed by the Township, in any case where any person disputes the Township's claim for the tax. If a court of competent jurisdiction thereafter decides that there has been overpayment to the Tax Collector, such tax collector shall refund the amount of the overpayment to the person who paid under protest. Any action instituted for such judicial determination shall be instituted within two (2) years of the last day of the period for which the tax is disputed or claim made. All refunds shall be made in conformity with the procedure prescribed by the Board of Supervisors of the Township. (Ordinance No. 348, November 13, 2007, Section 1)

Section 1011. Refunds. All requests for the refund of overpaid Local Services Tax shall be made in writing to the Tax Collector and shall contain sufficient written evidence, including copies of paystubs, to establish to the Tax Collector that an overpayment has occurred. The Tax Collector shall make a determination on the request for a refund within seventy-five (75) days of the request. All refunds shall be made within seventy-five (75) days of the request. Any appeal of the Tax Collectors determination shall be made directly to the Board of Supervisors of the Township within thirty (30) days of the tax Collectors decision. (Ordinance No. 348, November 13, 2007, Section 1)

Section 1012. Penalties.

(A) Any person who fails, neglects or refuses to make any declaration or return required by this Part, as amended, any Employer who fails, neglects or refuses to register or to pay the tax deducted from his employees, or fails, neglects or refuses to deduct or withhold the tax from his employees, any person who refuses to permit the officer or any agent designated by him to examine his books, records and papers, and any person who knowingly makes any incomplete, false or fraudulent return or attempts to do anything whatsoever to avoid the full disclosure of the amount of his net profits or earned income in order to avoid the payment of the whole or any part of the tax imposed by this Part, as amended, shall, upon conviction thereof before any district justice or court of competent jurisdiction in Berks County, Commonwealth of Pennsylvania, be sentenced to pay a fine of not more than five hundred dollars (\$500.00) for each offense, and costs, and in default of payment of said fine and costs to be imprisoned for a period not exceeding thirty (30) days.

(B) The failure of any person to receive or procure forms required for making the declaration or returns required by this Part, as amended, shall not excuse him from making such declaration or return.

(Ordinance No. 348, November 13, 2007, Section 1)

Part 11

Recycling Tax

Section 1101. Levy of Tax. The Board of Supervisors of the Township of Spring adopts the following new rates of taxation upon taxable real estate located within the Township as follows:

Recycling Tax	\$40.00 per dwelling unit per annum
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(Resolution No. 2006-32, December, 2006; as confirmed by Resolution No. 2007-36, December, 2007; as confirmed by Resolution No. 2008-24, December, 2008; as confirmed by Resolution No. 2012-18, December 10, 2012)