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PART 1

AMUSEMENT TAX

§24-101. Short Title.

This Part shall be known as the “Amusement Tax Ordinance.”

(Ord. 720, 1/8/1990, §1)

§24-102. Declaration of Findings and Statement of Policy Objectives.

The Council of the Town of Bloomsburg has found it necessary, for general revenue purposes, to impose and collect an amusement tax under the terms specified in this Part, as authorized by law. Provided, that it is declared to be the public policy of the Council of the Town of Bloomsburg to exempt from such tax certain categories of organizations, activities, events, performances and productions as are more fully described below. And, provided further, that such exemptions are necessary, as a matter of public policy, in order to avoid placing an undue burden upon certain charitable, beneficent and eleemosynary organizations which rely for their funding upon gratuitous donations and contributions from the public, which donations and contributions are tax-deductible under the Internal Revenue laws of the United States, reflecting the legislative policy of the United States Congress that an undue burden should not be placed upon the fund raising efforts of such organization which are truly charitable in character.

(Ord. 720, 1/8/1990, §2)

§24-103. Definitions.

AMUSEMENT — amusement of entertainment, theatrical or operatic performance, carnival, circus, fairgrounds, fair and all forms of entertainment therein, horticultural, agricultural or mechanical exhibition and all forms of entertainment therein, show, concert, lecture, athletic or sports event, vaudeville show, side show, amusement park and all forms of entertainment therein, musical or concert and all other forms of sport, recreation, diversion, pastime, shows, exhibitions or events.

ORGANIZATION — any corporation, unincorporated association, foundation or institution.

SPONSORED — monetarily supported and organized.

(Ord. 720, 1/8/1990, §3)

§24-104. Imposition of Tax.

Subject to the exemptions listed in §24-105 below, a tax is hereby imposed, for general Town purposes, in the amount of 8/108 hundredths of the total admission price (including tax) charged for each and every admission ticket, fee or privilege to attend any amusement or entertainment, theatrical or operatic performance, carnival, circus, fairgrounds, fair and all forms of entertainment therein, horticulture, agricultural or mechanical exhibition and all forms of entertainment therein, show, concert, lecture, athletic or sports event, vaudeville show, side show, amusement park and all forms of entertainment therein, musical or concert and all forms of sport, recreation, diversion, pastime, shows, exhibitions or events, where any admission fee, donation, contribution or monetary charge of any character is required for admission from the general public or a limited or selected number thereof.

(Ord. 720, 1/8/1990, §4)

§24-105. Exemptions.

Notwithstanding the imposition of the tax herein levied and imposed under §24-104 above, the following are hereby exempt from said tax:

- A. Admissions to motion picture theaters and sound motion picture theaters, having no form of live entertainment, vaudeville, or live theatrical performance in connection therewith; such admissions being exempt in accordance with §2(10) of the Local Tax Enabling Act, 53 P.S. §6902(10).
- B. Monetary charges of any character whatever, including donations, contributions and dues or membership fees, periodical or otherwise, charged or paid for the privilege of personally and actively engaging or participating in amusements or activities including, but not limited to, skating, swimming, dancing, golfing, tennis and bowling. Provided, that an amusement or activity in which the participation of patrons is of a passive nature shall not fall under this exemption and provided further, that neither this exemption nor anything else contained in this Part shall be construed as limiting or repealing the Amusement Device Tax payable on account of the possession of an amusement device pursuant to Ord. 678 of the Town of Bloomsburg [Part 6, "Amusement Tax"].
- C. The amount charged and paid for admission to any amusement sponsored by any organization of the type listed in §501(c)(3) of the Internal Revenue Code of 1986, as amended, 26 U.S.C. §501(c)(3), contributions to which are tax-deductible as charitable contributions under other provisions of said Internal Revenue Code. Any such organization, in order to claim and exemption under this provision, shall first register with the Town of Bloomsburg by submission to the Town Tax Collector of a completed form prescribed for said purpose.

- D. The amount charged and paid for admission to any amusement sponsored by any arm, branch, department or agency of the United States Federal Government, Pennsylvania State government or a local government, County, school district or other political subdivision, where the proceeds collected by such organization from charges paid for admissions to such amusement go directly to said governmental organization.
- E. The amount charged and paid for admission to any voluntary, live production, performance, or show. The term “voluntary” as used herein refers to and shall mean one who performs in a live production or show gratuitously and without monetary compensation therefore, including, but not limited, non-paid amateur and student performers.

Any person or organization claiming an exemption under one or more of the exemptions set forth herein shall have the burden of establishing his or its entitlement to such exemption.

(Ord. 720, 1/8/1990, §V)

§24-106. Pro Rata Reduction of Exemption.

With respect to any exemption from amusement tax by virtue of §24-105(E), above, if any of the proceeds from monetary charges collected for admission to such voluntary productions, performances, or shows are paid over to, or inure to the benefit of, a professional producer or performer(s) or any other producer or performer(s) involved in the production, performance, or show for which the admission charge was collected, then only a pro rata exemption may be claimed, and the amusement tax payable pursuant to §24-104, above, shall be paid to the Town of Bloomsburg as provided in this Part on a pro rata basis, to the extent of the percentage that the amount paid over to or inuring to the benefit of such paid producer or performer(s) bears to the total amount collected as admission charges to the production, performance, or show. Provided that such pro rata reduction of said exemption shall be made only in the case of a pre-arranged formula for the diversion or allocation of proceeds collected between the voluntary producer or performer(s) and the paid producer or performer(s).

(Ord. 720, 1/8/1990, §VI)

§25-107. Collection and Recording by Tax Collector.

The Tax Collector of the Town of Bloomsburg is hereby authorized and empowered to collect and receive the taxes, fines and penalties imposed by this Part and to make returns of funds collected for the Town of Bloomsburg. It shall also be the Tax Collector's duty to keep a record showing the amount received by him or her and the date of receipt.

(Ord. 720, 1/8/1990, §VII)

§24-108. Administration and Enforcement.

The Tax Collector is hereby charged with the administration and enforcement of the provisions of this Chapter and is hereby authorized and empowered, by and with the consent of the Solicitor of the Town of Bloomsburg, 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 and payments alleged or found to be incorrect, or as to which an overpayment is claimed, or found to have been made.

(Ord. 720, 1/8/1990, §VIII)

§24-109. Initial Collection at Source.

1. The sponsor, by its owner, officers or producer, of any amusement, entertainment, etc., specifically set forth above, is hereby made agent of the Town of Bloomsburg for the collection of the amusement tax and will make payment of such amounts collected to the Tax Collector on the dates hereinafter set forth. Said payments shall be accompanied by a return on a form to be furnished by, or obtainable from, the Tax Collector.
2. Subject to the next-proceeding paragraph, the tax shall be calculated and payable on a calendar month basis from the first day of each month, any revenue-generating activity upon which the amusement tax is imposed under the terms of this Part occurs, the amusement tax on said activity occurring during such month shall be due and payable not later than the last day of the next-succeeding month.
3. Notwithstanding the preceding paragraph, in the case of any amusement:
 - A. Whose owner or sponsor neither resides nor maintains a permanent place of business within the Town of Bloomsburg; or
 - B. Upon which the Tax Collector determines collection of the amusement tax on a regular monthly basis to be unreasonably difficult as a practical matter, then, in either of such cases, a return shall be made and the tax paid on demand of the Tax Collector.

(Ord. 720, 1/8/1990, §IX; as amended by Ord. 724, 8/6/1990, §1)

§24-110. Failure to Comply.

Upon failure of the sponsor of any amusement to make payment of the amounts due under this Part, a penalty of 5% of the total amount due shall be imposed, and the unpaid principal balance shall bear interest at the rate of 6% per annum until paid in full.

(Ord. 720, 1/8/1990, §X)

§24-111. Means For Recovery.

The Tax Collector is hereby authorized to sue for the recovery of taxes due and unpaid under this Part and to enforce such judgments therein obtained as provided by law for the enforcement of judgments of like amount. Where 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 the penalties herein imposed.

(Ord. 720, 1/8/1990, §XI)

§24-112. Tax Collector May Examine Books.

The Tax Collector is hereby authorized to inspect and examine, either in person or by representative, the books, papers and records of any sponsor of any amusement in order to ascertain the tax imposed by this Part. Every such owner or producer is hereby directed and required to give to the said Tax Collector, or his or her duly authorized agent or employee, the means, facilities and opportunity for such examination and investigations as are hereby authorized.

(Ord. 720, 1/8/1990, §XII)

§24-113. Penalties.

Any sponsor of any amusement who shall fail, refuse, or neglect to collect and pay over to the Town of Bloomsburg such taxes and/or make any return required by this Part or any sponsor of any amusement who shall refuse to permit the (Tax Collector or his representative to examine such sponsor's books, records and papers), or who shall knowingly make any incomplete, false or fraudulent return, or who shall attempt to do anything whatever to avoid the full disclosure of the amount of earnings or profits to avoid payment of the whole, or any part of the tax shall, upon conviction thereof, be guilty of a summary offense and shall be sentenced to pay a fine of not more than \$600 plus costs and/or undergo imprisonment for not more than 30 days. Each violation of any provision of this Part shall constitute a separate offense. Any fine imposed hereunder shall be in addition to any other penalty imposed by any other provision of this Part.

(Ord. 720, 1/8/1990, §XIII; as amended by Ord. 782, 11/6/1995, §8; and by A.O.)

PART 2

EARNED INCOME AND NET PROFITS TAX

§24-201. Definitions.

1. Unless otherwise expressly stated, the following terms shall have, for the purposes of this Part, the meaning herein indicated:

ASSOCIATION — a partnership, limited partnership or any other form of unincorporated enterprise owned by two or more persons.

BUSINESS — any enterprise, activity, agency, profession, trust or undertaking of any nature conducted for profit or ordinarily conducted for profit, whether by an individual, agent, broker, copartnership, association or other entity.

COMPENSATION EARNED or COMPENSATION PAID or EARNINGS — all salaries, wages, commissions, bonuses, incentive payments and/or other forms of compensation or remuneration in cash or in property, received by an individual and paid, directly or through an agent, by an employer for services rendered.

CORPORATION — any corporation or joint stock association organized under the laws of the United States, the Commonwealth of Pennsylvania or any other State, territory or foreign country or dependency.

EMPLOYER — any individual, copartnership, association, corporation, governmental body or unit or agency or any other entity who or that employs one or more persons on a salary, wage, commission or other compensation basis.

INCOME TAX ADMINISTRATOR — such person as may be empowered by said Council to administer the provisions of this Part.

NET PROFITS — the net gain from the operation of a business, profession or enterprise after provision for all costs and expenses incurred in the conduct thereof, either paid or accrued in accordance with the accounting system used and without deduction of taxes based on income.

NONRESIDENT — an individual, copartnership, association or other entity domiciled outside the Town of Bloomsburg.

RESIDENT — an individual, copartnership, association or other entity domiciled in the Town of Bloomsburg.

PERSON — a natural person, copartnership, association, firm or fiduciary (except any corporation which is exempt from this tax under the Act of Assembly approved December 31, 1965, P. L., as amended, known as the “Local Tax Enabling Act.” Whenever used in any clause prescribing and imposing a penalty, the term

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“person” as applied to association shall mean the partners or members thereof and as applied to corporations, the officers thereof.

TAXPAYER — a person, whether an individual, copartnership, association or any other entity required hereunder to file a return on earnings or net profits or to pay a tax thereon.

2. The singular shall include the plural and the masculine shall include the feminine and the neuter.

(Ord. 541, 11/6/1967, §1)

§24-202. Imposition.

1. The following taxes are hereby imposed annually for general Town purposes:
 - A. One-half percent of all compensation earned by residents.
 - B. One percent of all compensation earned by nonresidents for work done or service performed or rendered in the Town of Bloomsburg.
 - C. One-half percent of all the net profits of businesses, professions and other activities engaged in or conducted by residents.
 - D. One percent of the net profits of businesses, professions and other activities engaged in or conducted in the Town of Bloomsburg by nonresidents.
2. The taxes levied under subsection 1(A) and (B) of this Section shall relate to and be imposed upon compensation paid by an employer or on his behalf to any person who is employed by or renders services to him. The taxes levied under subsections 1(C) and (D) of this Section shall relate to and be imposed upon the net profits of any business, profession or enterprise carried on by any person or owner or proprietor, either individually or in association with some other person or persons. Such taxes shall be levied with respect to the compensation or net profits earned during each calendar year. Provided; however, that where the fiscal year of a business, profession or other activity differs from the calendar year, the tax shall be applicable to the net profits of the portion of the fiscal year ending during the current calendar year and to the profits earned during the balance of the calendar year.

(Ord. 541, 11/6/1967, §2; as amended by Ord. 890, 11/14/2005)

§24-203. Declaration of Tax; Times for Filing.

1. Every taxpayer who can reasonably be expected to earn taxable net profits during the taxable period or who is employed on a salary, wage or commission or other

compensation basis and can reasonably be expected to earn during the taxable period, taxable earnings not subject to the provisions of §24-204 of this Part relating to collection at source, shall make and file with the Income Tax Administrator on or before April 15 of each year, on a form prescribed by the Income Tax Administrator, a declaration of the estimated tax imposed thereon by this Part, the amount of the estimated tax to be withheld at source and such other relevant information as the Income Tax Administrator may require.

2. Every taxpayer who, during the year, can reasonably be expected to earn taxable net profits during the taxable period or who is employed on a salary, wage, commission or other compensation basis and can reasonable be expected to earn, during the taxable period, taxable earnings not subject to the provisions of §24-204 of this Part relating to "Collection at Source" and who could not reasonably know on or before April 15, that he could be expected to earn such net profits or earnings during the year, shall make and file, on or before July 15, or October 15 of the current calendar year, or January 15 of the succeeding calendar year, whichever of these dates next follows the date on which such taxpayer could first reasonably be expected to earn such net profit or earnings during the taxable period, a declaration similar to that required under the immediate preceding subsection (1).
3. The taxpayer making the declaration required hereinabove by subsection (1) shall, at the time of filing thereof pay to the Income Tax Administrator on behalf of the Town the estimated tax shown as due thereon. Provided, however, that he shall have the right to pay the same in four equal installments, the first payment to be made with the filing of the declaration and the remaining payments to be made on or before July 15 and October 15 of the current calendar year and January 15 of the succeeding calendar year.
4. The taxpayer making the declaration required hereinabove by subsection (2) shall, at the time of the filing thereof, pay to the Income Tax Administrator on behalf of the Town the estimated tax shown as due thereon. Provided, however, if said declaration is filed subsequent to April 15 and on or before July 15 of the current calendar year, he shall have the right to pay 1/3 the tax thereof on the date of filing and the balance in two equal installments on October 15 of the current calendar year, and January 15 of the succeeding calendar year, if such declaration is filed subsequent to July 15 and on or before October 15 of the current calendar year, he shall have the right to pay 1/2 of the tax with the filing of the declaration and the balance on or before January 15 of the succeeding calendar year and if such declaration is filed subsequent to October 15 of the current calendar year and on or before January 15 of the succeeding calendar year, the whole of said estimated tax shall be paid with the filing of the declaration.
5. Where the taxpayer who has filed a declaration required hereinabove shall thereafter reasonably be expected to earn during the taxable period, additional taxable net profits or earnings not subject to collection at source or finds that he has over-estimated his net profits or earnings, he may file an amended declaration with the Income Tax Administrator setting forth such relevant information as the Income Tax Administrator may require.

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6. Every taxpayer who, during the taxable period, has earned taxable net profits or who has received taxable earnings, shall make and file with the Income Tax Administrator, on a form prescribed by the Income Tax Administrator, on or before the 15th day of April of each year, a final return showing all such net profits and earnings during the preceding taxable period, the total amount of tax due thereon, the amount of the estimated tax paid under the provisions of this Section, the amount of the tax that has been withheld pursuant to the provisions of §24-204 of this Part and the balance of the tax due.
7. When the taxpayer's return of net profits or net earnings is made on a fiscal year basis, differing from the calendar year, the final return for such portion of the fiscal year as shall come within the calendar year, shall be made and filed with the Income Tax Administrator on or before the 15th day of April, of the succeeding calendar year.
8. The percentage of the total net profits of any fiscal year of a taxpayer beginning or ending within the taxable year to which the tax imposed by this Part shall be applicable shall be equal to the same percentage of such total net profits as the number of days in such fiscal year bears to the total number of days in such calendar year.
9. At the time of filing the final return, the taxpayer shall pay the balance of the tax due or shall make demand for refund or credit in the case of overpayment.
10. In the event of the death of a taxpayer during the taxable period, his personal representative, or in the absence of a personal representative, his heirs as designated by the Pennsylvania Intestate Act of 1947, as amended, or as hereafter amended or supplemented, shall file his final return within 90 days after the taxpayer's death and pay the tax due or demand refund in the case of overpayment.
11. Declaration of estimated tax required by the preceding subsections shall not be required from individuals whose estimated gross income from farming for the taxable year is at least $\frac{2}{3}$ of the total estimated gross income from all sources for the taxable year.

(Ord. 541, 11/6/1967, §3)

§24-204. Initial Collection at Source.

1. Every employer within the Town of Bloomsburg who employs one or more employees on a salary, wage, commission or other compensation basis, shall deduct at the time of the payment thereof, the tax imposed by this Part on the earnings due to this employee or employees and within 30 days after April 15 of each year and within 30 days after each quarter of a year thereafter, shall make an file a return with the Income Tax Administrator on a form prescribed by the Income Tax Administrator, setting forth the taxes so deducted and such other relevant informa-

tion as the Income Tax Administrator may require and shall pay to the Income Tax Administrator on behalf of the Town the amount of taxes so deducted.

2. On or before the 15th day of April of each year every such employer shall make and file with the Income Tax Administrator on a form prescribed by the Income Tax Administrator:
 - A. A return similar to Form W-3 of the Internal Revenue Service of the United States Treasury Department showing the total amount of the earnings of his employees during the portion of the preceding calendar year embraced within the taxable period, the total amount of tax deducted and the total amount of tax paid to the Town.
 - B. A return for each employee similar to Form W-2 of the Internal Revenue Service of the United States Treasury Department showing the total amount of the employees earnings during the preceding taxable year and such other relevant information as the Income Tax Administrator may require. Such employer on or before April 15 of each year shall furnish a copy of such return to the employee named in the return.
3. Every employer who discontinues business prior to the close of the taxable year shall, within 30 days after the discontinuance of business, file the returns hereinabove required and pay the tax due. Where discontinuance of business is due to the death of the employer, his personal representative, his heirs as designated by the Pennsylvania Intestate Act of 1947, as amended or as hereafter amended or supplemented, shall within 90 days after the death of the employer file his return and pay the tax due or demand refund in the case of overpayment.
4. The failure or omission of any employer to make the deductions required by this Section shall not relieve any employee from the payment of the tax or from complying with the requirements of this Part relating to the filing of declarations and returns.
5. If an employer makes a deduction of tax as required by this Section, the amount deducted shall constitute in the hands of such employer a trust fund held for the account of the Town as beneficial owner thereof and the employee from whose earnings such tax was deducted shall be deemed to have paid such tax.
6. The withholding of earnings and the payment and return thereof by the employer under the provisions of this Section shall not be required in respect to earnings of domestic servants, farm labor and casual labor not in the course of the employer's business. This subsection shall not be construed to exempt such employees from the requirements of filing a declaration and a return of such earnings and the payment of tax thereon under the provisions of §24-203.

(Ord. 541, 11/6/1967, §4)

§24-205. Final Collection and Administration.

1. It shall be the duty of the Income Tax Administrator to collect and receive the taxes, fines and penalties 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, if paid by such person in respect of another person, the name of such other person and the date of such receipt.
2. The Income Tax Administrator shall account monthly to the Town the amount of money received by him and shall monthly pay over to the Town the money so received.
3. The Income Tax Administrator is hereby charged with the administration and enforcement of the provisions of this Part and is hereby empowered, subject to approval by those responsible for his appointment, 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 declarations and of returns and of payments alleged or found to be incorrect, or as to which an overpayment is claimed or fund to have occurred and to prescribe forms necessary for the administration of this Part.
4. The Income Tax Administrator and agents designated, in writing, by him are hereby authorized to examine the books, papers and records of any person in order to verify the accuracy of any declaration or return or if no declaration or return was filed, to ascertain the tax due. Every person is hereby directed and required to give to the income Tax Administrator or to any agent so designated by him the means, facilities and opportunity for such examinations and investigations as are hereby authorized.
5. Any information gained by the Income Tax Administrator, his agents, or by any other official, agent or employee of the Town as a result of any declarations, returns, investigations, hearings or verifications required or authorized by this ordinance shall be confidential and shall not be disclosed to any person except for official use in connection with the administration or enforcement of this Part or as otherwise provided by law.
6. Any person aggrieved by any action of the Income Tax Administrator shall have the right of appeal as provided by law.

(Ord. 541, 11/6/1967, §5)

§24-206. Recovery by Suit; Statute of Limitations.

1. The Income Tax Administrator may sue in the name of the Town for the recovery of taxes due and unpaid under this Part.

2. No assessment may be made of any tax imposed under this Part more than five years after the date on which such tax should have been paid, except where a fraudulent return or no return has been filed.

(Ord. 541, 11/6/1967, §6)

§24-207. Penalty for Late Payment.

If for any reason the tax is not paid when due, interest at the rate of 6% per annum on the amount of said tax, and an additional penalty of 1/2 of 1% of the amount of the unpaid tax for each month or fraction thereof during which the tax remains unpaid shall be added and collected. Where 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 the interest and penalties herein imposed.

(Ord. 541, 11/6/1967, §7)

§24-208. Overpayments and Commission Thereon to be Refunded.

The Income Tax Administrator is hereby authorized to accept payment of the amount of tax claimed by the Town in any case where any person disputes the validity or amount of the Town's claim for the tax. If it is thereafter judicially determined by a court of competent jurisdiction that there has been an overpayment to the Income Tax Administrator, the amount of the overpayment shall be refunded to the person who paid, in which event there shall be repaid to the Town by the Income Tax Administrator any commissions or fees which have been received for the collection of the amount refunded.

(Ord. 541, 11/6/1967, §8)

§24-209. Exceptions.

The tax imposed by this Part shall not apply:

1. To any person as to whom it is beyond the legal power of the Town to impose the tax herein provided for under the Constitution and laws of the Commonwealth of Pennsylvania.
2. To any institution or organization operated for public, religious, education or charitable purposes, to any institution or organization not organized or operated for private profit or to a trust or a foundation established for any of the said purposes.
3. To the net profits of any corporation which is subject to the Pennsylvania Corporate Net Income Tax or exempt from the Pennsylvania Corporate Net Income Tax

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and any foreign corporation which is subject to the Pennsylvania Franchise Tax or exempt from the Pennsylvania Franchise Tax.

This Section shall not be construed to exempt any person who is an employer from the duty of collecting the tax at source from his employees and paying the amount collected to the Town under the provisions of §24-204 of this Part.

(Ord. 541, 11/6/1967, §9)

§24-210. Penalties.

1. Any person who fails, neglects or refuses to keep the necessary records and supply the information required by this Part or the rules and regulations pertaining thereto, to make any declaration or return required by this Part, any employer who fails neglects or refuses to deduct and/or to pay the tax deducted from his employees, any person who refuses to permit the Income Tax Administrator or any agent properly designated by him or her to examine the employer's books, records and papers and any person who makes any incomplete, false or fraudulent return to avoid the payment of the whole or any part of the tax imposed by this Part shall, upon conviction thereof, be guilty of a summary offense and shall be sentenced to pay a fine of not more than \$600 plus costs and/or undergo imprisonment for not more than 30 days. Each violation of any provision of this Part shall constitute a separate offense.
2. Any person who, except as permitted by the provisions of §24-205, subsections (1) through (6), inclusive, of this Part 2, divulges any information which is confidential under the provisions of said subsection shall, upon conviction thereof, be guilty of a summary offense and shall be sentenced to pay a fine of not more than \$600 plus costs and/or undergo imprisonment for not more than 30 days. Each violation of any provision of this Part shall constitute a separate offense.

(Ord. 541, 11/6/1967, §10; as amended by Ord. 641, 10/9/1978; by Ord. 782, 11/6/1995, §9; and by Ord. 841, 12/19/2001)

PART 3

LOCAL SERVICES TAX

§24-301. Definitions.

The following words and phrases, when used in this Part, shall have the meanings ascribed to them in this Section, except where the context or language clearly indicates or requires a different meaning:

DISTRICT — the area within the limits and jurisdiction of the Town of Bloomsburg, Columbia County, Pennsylvania.

EMPLOYER — an individual, partnership, association, corporation, governmental body, agency or other entity employing one or more persons on a salary, wage, commission, or other compensation basis, including a self-employed person.

FISCAL YEAR — the twelve-month period beginning January 1 and ending December 31.

HE, HIS or HIM — indicates the singular and plural number, as well as male, female, and neuter gender.

INDIVIDUAL — any person, male or female, who attains or is over the age of 18 years on the first day of January, engaged in any occupation, trade, or profession within the limits of the Town of Bloomsburg.

LOCAL SERVICES TAX OFFICER or OFFICER — the person, public employee, or private agency designated by the Town of Bloomsburg to collect and administer the local services tax hereby imposed.

OCCUPATION — any trade, profession, business, or undertaking of any type, kind, or character, including services, domestic or other, carried on or performed within the limits of the Town of Bloomsburg, for which compensation is charged or received by means of salary, wages, commissions, or fees for services rendered.

TAX — the local services tax in the amount of \$47 levied by this Part.

(Ord. 908, 11/26/2007)

§24-302. Levy of Tax.

The Town Council of the Town of Bloomsburg hereby levies and imposes on each individual engaged in any occupation within the territorial limits of the Town of Bloomsburg, during each fiscal year following the adoption of this Part, a local services tax. This tax is in addition to all other taxes of any kind or nature heretofore levied by the

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Town of Bloomsburg, provided that all individuals deriving less than \$12,000 per year from all sources of earned income or who are less than 18 years of age shall be exempt from the local services tax hereby levied. The local services tax in the amount as herein levied is due in its entirety to the Town of Bloomsburg and is not subject to sharing with the Bloomsburg Area School District.

(Ord. 908, 11/26/2007)

§24-303. Amount of Tax.

Beginning with the first day of January, each occupation, as hereinbefore defined, engaged in within the limits of the Town of Bloomsburg shall be subject to a local services tax in the amount of \$47 per annum, said tax to be paid by the individual so engaged.

(Ord. 908, 11/26/2007)

§24-304. Duty of Employers.

Each employer within the Town of Bloomsburg, as well as those employers situated outside the Town of Bloomsburg, is hereby charged with the duty of collecting from each of his employees engaged by him and performing for him within the Town of Bloomsburg the said tax of \$47 per annum and making a return and payment thereof to the local services tax officer. Further, each employer is hereby authorized to deduct this tax from each employee in his employ, whether the said employee is paid by salary, wages, or commission, and whether or not part or all of such services are performed within the Town of Bloomsburg. Each employer shall deduct said tax prorated over the total number of payroll periods in a fiscal year as set forth in §24-306 herein, unless the tax has previously been withheld from the employee in the fiscal year by another employer. The employee shall provide verification to the employer that the tax has previously been withheld for a like amount in the fiscal year by another employer. In the event the tax has been withheld in an amount less than the rate of tax herein levied, then, in such event, the employer shall deduct an amount equal to the difference between the amount previously withheld in such fiscal year and the tax herein levied by the Town of Bloomsburg.

(Ord. 908, 11/26/2007)

§24-305. Returns.

Each employer shall prepare and file a return showing a computation of the tax on forms to be supplied by the local services tax officer. It is further provided that, if the employer fails to file said return and pay said tax, whether or not he makes collection thereof from the salary, wages, or commissions paid by him to said employee, the employer shall be responsible for the payment of the tax in full as though the tax had originally been levied against him. The failure to receive notice shall not relieve the em-

ployer or any person subject to this Part from the withholding or payment of any taxes imposed by the Town of Bloomsburg, and such employer or taxpayer, as the case may be, shall be charged with the taxes as though he had received notice.

(Ord. 908, 11/26/2007)

§25-306. Dates for Determining Tax Liability and Payment.

For each fiscal year, each employer shall use his employment records from January 1 to March 31, in conjunction with his employment records from April 1 to June 30, in conjunction with his employment records from July 1 to September 30, in conjunction with his employment records from October 1 to December 31, for determining the number and names of those employees from whom the said tax shall be deducted and paid over to the local services tax officer. Payment of said tax, when applicable, by the aggregate earnings of an employee shall be made by the employer to the local services tax officer on or before the last day of April, July, October, and January for each year this tax is in force.

(Ord. 908, 11/26/2007)

§24-307. Individuals Engaged in More Than One Occupation.

Each individual who shall have more than one occupation within the Town of Bloomsburg shall be subject to the payment of this tax on his principal occupation, and his principal employer shall deduct this tax and deliver to him evidence of deduction on a form to be furnished by the employer and acceptable to the officer, which form shall be evidence of deduction having been made and, when presented to any other employer, shall be authority for such other employer to not deduct this tax from the employee's wages. However, the name of such employee shall be included in a quarterly return of the employer to the local services tax officer by setting forth the name and address of such employee and the name, address, and account number of the employer who actually deducted this tax.

(Ord. 908, 11/26/2007)

§24-308. Self-Employed Individuals.

All self-employed individuals who perform services of any kind or type, engaged in any occupation or profession within the Town of Bloomsburg, shall be required to comply with this Part and pay the tax to the officer on or before the designated due dates as set forth in §24-306 herein. The failure to receive notice shall not relieve any person subject to this Part from the payment of any taxes imposed by the Town of Bloomsburg, and such taxpayer shall be charged with the taxes as though he had received notice.

(Ord. 908, 11/26/2007)

§24-309. Employers and Self-Employed Individuals Residing Beyond the Limits of the Town.

All employers and self-employed individuals residing and having their place of business outside the Town of Bloomsburg but who perform services of any type or kind or engage in any occupation or profession within the Town of Bloomsburg are, by virtue thereof, bound by and subject to the provisions, penalties, and regulations promulgated under this Part with the same force and effect as though they were residents of the Town of Bloomsburg. Further, any individual engaged in an occupation within the Town of Bloomsburg and an employee of a nonresident employer may, for the purpose of this Part, be considered a self-employed person; and in the event this tax is not paid, the Town of Bloomsburg shall have the option of proceeding against either the employer or employee for the collection of this tax as hereinafter provided. Each such employer and individual, as the case may be, shall be subject to the provisions of this Part as it applies to payment, reporting, and any other applicable provision of this Part.

(Ord. 908, 11/26/2007)

§24-310. Administration of Tax.

1. It shall be the duty of the local services tax officer to accept and receive payments of this tax and to keep a record thereof, showing the amount received by him from each employer or self-employed person, together with the date the tax was received.
2. The local services tax officer is hereby charged with the administration and enforcement of this Part and is hereby charged and empowered to prescribe, adopt, and promulgate rules and regulations relating to any matter pertaining to the administration and enforcement of this Part. Such rules and regulations shall include but not be limited to provisions for the examination of the payroll records of any employer subject to this Part, the examination and correction of any return made in compliance with this Part, and any incorrect payment or overpayment. Any person aggrieved by any decision of the local services tax officer shall have the right to appeal in accordance with the provisions of the Local Taxpayers Bill of Rights or to the court of competent jurisdiction, as in other cases provided.
3. The local services tax officer is hereby authorized to examine the books and payroll of any employer in order to verify the accuracy of any return made by an employer or, if no return was made, to ascertain the tax due. Each employer is hereby directed and required to give the local services tax officer the means, facilities and opportunity to examine such books and payroll of the employer and to ascertain the tax due, if any.

(Ord. 908, 11/26/2007)

§24-311. Persons Earning Less than \$12,000.

Those persons anticipating an annual income of less than \$12,000 may file a certificate stating the same with the Town of Bloomsburg and his or her employer, with supporting documentation such as a W-2 form from the previous year. Once a certificate is filed, an employer shall not withhold the tax. If an employee ultimately earns more than \$12,000 during the tax year, the balance due will be withheld in a lump sum.

(Ord. 908, 11/26/2007)

§24-312. Refunds.

Persons who claim a refund because they earned less than \$12,000 in a fiscal year shall be entitled to a refund. The procedure for obtaining a refund shall be set forth in regulations adopted by the Town of Bloomsburg.

(Ord. 908, 11/26/2007)

§24-313. Suits for Collection.

1. In the event that any tax under this Part remains due or unpaid for 30 days after the due dates above set forth, the local services tax officer may sue for the recovery of any such tax due or unpaid under this Part, together with interest and penalty.
2. If said tax is not paid when due, interest at the rate of 6% per annum shall be calculated, beginning with the due date of said tax, and a penalty of 10% shall be added to the flat rate of said tax for the nonpayment thereof. Where suit is brought for the recovery of this tax, the individual liable therefor shall, in addition, be responsible and liable for the costs of collection and reasonable attorneys' fees.

(Ord. 908, 11/26/2007)

§24-314. Violations and Penalties.

Whoever makes false and untrue statements on any return required by this Part, or who refuses inspection of the books, records, and accounts in his custody and control setting forth the number of employees in his employment subject to this tax, or whoever fails or refuses to file any return required by this Part shall, upon conviction before any Magisterial District Judge of the Town of Bloomsburg, be sentenced to pay a fine of not more than \$500 and costs for each offense and, in default of the payment of said fine and costs, be imprisoned in the Columbia County Prison for a period not exceeding 30 days for each offense. It is further provided that the action to enforce the fine and pen-

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alty herein provided may be instituted against any person in charge of the business of any employer who has failed or refused to file a return required by this Part.

(Ord. 908, 11/26/2007)

PART 4
PER CAPITA TAX

§24-401. Imposition.

An annual per capita tax of \$5 is hereby imposed for general revenue purposes on every adult person over the age of 18 years and every person attaining the age of 18 years during each calendar year, residing within the corporate limits of the Town of Bloomsburg.

(Ord. 542, 11/6/1967, §1; as amended by Ord. 594, 1/8/1973, §1)

§24-402. Statement and Due Date.

A statement of this tax shall be placed on the regular Town tax notice and said tax shall be payable on the date other Town taxes are payable.

(Ord. 542, 11/6/1967, §2)

§24-403. Penalties.

Any person who shall violate any provision of this Part shall, upon conviction thereof, be guilty of a summary offense and shall be sentenced to pay a fine of not more than \$600 plus costs and/or undergo imprisonment for not more than 30 days. Each violation of any provision of this Part shall constitute a separate offense.

(Ord. 542, 11/6/1967, §3; as amended by Ord. 782, 11/6/1995, §11; and by Ord. 841, 12/19/2001)

PART 5
[RESERVED]

PART 6

REALTY TRANSFER TAX

§24-601. Short Title.

This Part shall be known as the “Realty Transfer Tax Ordinance of the Town of Bloomsburg.”

(Ord. 697, 10/5/1987, §1)

§24-602. Authority.

A realty transfer tax for general revenue purposes is hereby imposed upon the transfer of real estate or interest in real estate situated within the Town of Bloomsburg regardless of where the documents making the transfer are made, executed or delivered, or where the actual settlements on such transfer took place as authorized by Article XI-D “Local Real Estate Transfer Tax,” 72 P.S. §8101-D et seq.

(Ord. 697, 10/5/1987, §2)

§24-603. Definitions.

ASSOCIATION—a partnership, limited partnership or any other form of unincorporated enterprise owned or conducted by two 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, 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 of 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 the consideration is payable over a period of time exceeding 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 §24-602 of this Part.

FAMILY FARM CORPORATION—a corporation of which at least 75% of its assets are devoted to the business of agriculture and at least 75% of each class of stock of

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the corporation is continuously owned by members of the same family. The business of agriculture shall not be deemed to include:

- A. Recreational activities such as, but not limited to, hunting, fishing, camping, skiing, show competition or racing.
- B. 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.
- C. Fur farming.
- D. Stockyard and slaughterhouse operations.
- E. Manufacturing or processing operations of 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—

- A. All lands, tenements or hereditaments within the Town, 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.
- B. A condominium unit.
- C. 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, 90% or more of the ownership interest in which is held by 35 or fewer persons and which:

- A. Derives 60% or more of its annual gross receipts from the ownership or disposition of real estate.

- B. Holds real estate, the value of which comprises 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–

- A. 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.
- B. Any interest in real estate enduring for a fixed period of years but which, either by reason of the length of the term or the grant of a right to extend the term by renewal or otherwise, consist 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 30 years or more or a leasehold interest or possessory interest in real estate in which the lessee has equity.

TOWN–Town of Bloomsburg, Columbia County, Pennsylvania.

TRANSACTION–the making, executing, delivering, accepting or presenting for recording of a document.

VALUE–

- A. 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 therefor, 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” thereof shall be determined from the price set forth in or actual consideration for the contract of sale.
- B. 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, a 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 purposes for the common level ratio factor developed by the Pennsylvania Department of Revenue for Pennsylvania realty transfer tax base calculations.

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- C. In the case of an easement or other interest in real estate, the value of which is not determinable under subsections (A) or (B), the actual monetary worth of such interest.
- D. 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 of a related corporation, association or partnership and the grantee existing before or effective with the transfer.

(Ord. 697, 10/5/1987, §3)

§24-604. Imposition of Tax; Interest.

1. Every person who makes, executes, delivers, accepts or presents for recording any document or in whose behalf any document is made, executed, delivered, accepted or presented for recording, shall be subject to pay for and in respect to the transaction or any part thereof, a tax at the rate of 1% of the value of the real estate represented by such document, which tax shall be payable at the earlier of the time the document is presented for recording or within 30 days of acceptance of such document or within 30 days of becoming an acquired company.
2. The payment of the tax imposed herein shall be evidenced by the affixing of an official stamp or writing by the recorder of deeds whereon the date of the payment of the tax, amount of the tax and the signature of the collecting agent shall be set forth.
3. It is the intent of this Part that the entire burden of the tax imposed herein on a person or transfer shall not exceed the limitations prescribed in the Local Tax Enabling Act, Act of December 31, 1965, P. L. 1257, as amended, 53 P. S. §6901 et seq., so that if any other political subdivision shall impose or hereafter shall impose such tax on the same person or transfer then the tax levied by the Town of Bloomsburg under the authority of that Act shall during the time such duplication of the tax exists, except as hereinafter otherwise provided, be 1/2 of the rate and such 1/2 shall become effective without any action on the part of the Town of Bloomsburg provided, however, that the Town of Bloomsburg and any other political subdivision which impose such tax on the same person or transfer may agree that, instead of limiting their respective rates to 1/2 of the rate herein provided, they will impose respectively different rates, the total of which shall not exceed the maximum rate permitted under "The Local Tax Enabling Act."
4. If for any reason the tax is not paid when due, interest at the rate in effect at the time the tax is due, shall be added and collected.

(Ord. 697, 10/5/1987, §4)

§24-605. 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.

(Ord. 697, 10/5/1987, §5)

§24-606. Excluded Transactions.

1. The tax imposed by §24-604 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 or 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 may include property line adjustments provided said reconveyance is made within one year from the date of condemnation.
 - B. A document which the Town 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 confirms a transfer previously recorded, but which does not extend or limit existing record legal title or interest.
 - E. A transfer or division in kind for no or nominal actual consideration of property passed by testate or intestate succession and held by cotenants; 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 a grandparent and grandchild or the spouse of such grandchild, except that a subsequent transfer by the grantee within one year shall be subject to tax as if the grantor were making such transfer.

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- 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 of 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 subsection.

- 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 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, warehousing or agriculture.
 - (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 §501(c)(3) of the Internal Revenue Code of 1954, (68A Pa.C.S.A. §3, 26 U.S.C. §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 farm corporation by a member of the same family which directly owns at least 75% 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 is \$1 or less.
 - V. Leases for the production or extraction of coal, oil, natural gas or minerals and assignments thereof.
2. In order to exercise any exclusion provided in this Section, the true, full and complete value of the transfer shall be shown on the Statement of Value. A copy of the Pennsylvania Realty Transfer Tax Statement of Value may be submitted for this purpose. 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.

(Ord. 697, 10/5/1987, §6)

§24-607. Documents Relating to Associations or Corporations and Members, Partners, Stockholders or Shareholders Thereof.

Except as otherwise provided in §24-606, 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 section, corporations and associations are entities separate from their members, partners, stockholders and shareholders.

(Ord. 697, 10/5/1987, §7)

§24-608. Acquired Company.

1. A real estate company is an acquired company upon a change in the ownership interest in the company, however effected, if the change does not affect the continuity of the company and of itself or together with prior changes has the effect of transferring, directly or indirectly, 90% or more of the total ownership interest in the company within a period of three years.
2. With respect to real estate acquired after February 16, 1986, a family farm corporation is an acquired company when, because of voluntary or involuntary 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.
3. Within 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. A copy of the Pennsylvania Realty Transfer Tax Declaration of Acquisition may be submitted for this purpose.

(Ord. 697, 10/5/1987, §8)

§24-609. Credits Against Tax.

1. 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.

2. Where there is a transfer by a builder of residential property which was transferred to the builder within the preceding year as a 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.
3. Where there is a transfer of real estate which is leased by the grantor, a credit for the amount of tax paid at the time of the lease shall be given the grantor toward the tax due upon the transfer.
4. 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 the tax paid at the time of the sale shall be given the grantor toward the tax due upon the deed.
5. 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 credit shall be allowed.

(Ord. 697, 10/5/1987, §9)

§24-610. Extension of Lease.

In determining the term of a lease, it shall be presumed that a right or option to renew or extend a lease will be exercised if the rental charge to the lessee is fixed or if a method for calculating the rental charge is established.

(Ord. 697, 10/5/1987, §10)

§24-611. Proceeds of Judicial Sale.

The tax herein imposed shall be fully paid and have priority out of the proceeds of any judicial sale of real estate before any other obligation, claim, lien, judgment, estate or costs of the sale and of the writ upon which the sale is made except the State Realty Transfer Tax, and the sheriff or other officer, conducting said sale, shall pay the tax herein imposed out of the first moneys paid to him in connection therewith. If the proceeds of the sale are insufficient to pay the entire tax herein imposed, the purchaser shall be liable for the remaining tax.

(Ord. 697, 10/5/1987, §11)

§24-612. Duties of Recorder of Deeds.

1. As provided in 16 P. S. §11011-6, as amended by Act of July 7, 1983, (P. L. 40, No. 21), the recorder of deeds shall be the collection agent for the local realty transfer tax, including any amount payable to the Town of Bloomsburg based on a rede-

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termination of the amount of tax due by the Commonwealth of Pennsylvania of the Pennsylvania Realty Transfer Tax, without compensation from the Town of Bloomsburg.

2. In order to ascertain the amount of the taxes due when the property is located in more than one political subdivision, the Recorder shall not accept for recording such a deed unless it is accompanied by a statement of value showing what taxes are due each municipality.
3. On or before the 10th of each month, the Recorder shall pay over to the Town of Bloomsburg all local realty transfer taxes collected, less 2% for use of the County, together with a report containing the information as is required by the Commonwealth of Pennsylvania in reporting collections of the Pennsylvania realty transfer tax. The 2% commission shall be paid to the County.
4. Upon a redetermination of the amount of realty transfer tax due by the Commonwealth of Pennsylvania, the Recorder shall rerecord the deed or record the additional realty transfer tax form only when both the State and local amounts and a rerecording or recording fee has been tendered.

(Ord. 697, 10/5/1987, §12)

§24-613. Statement of Value.

Every document lodged with or presented to the recorder of deeds for recording, shall set forth therein and as a part of such document the true, full and complete value thereof, or shall be accompanied by a statement of value executed by a responsible person connected with the transaction showing such connection and setting forth the true, full and complete value thereof or the reason, if any, why such document is not subject to tax under this Part. A copy of the Pennsylvania Realty Transfer Tax Statement of Value may be submitted for this purpose. The provisions of this Section shall not apply to any excludable real estate transfers which are exempt from taxation based on family relationship. Other documents presented for the affixation of stamps shall be accompanied by a certified copy of the document and statement of value executed by a responsible person connected with the transaction showing such connection and setting forth the true, full and complete value thereof or the reason, if any, why such document is not subject to tax under this Part.

(Ord. 697, 10/5/1987, §13)

§24-614. Civil Penalties.

1. If any part of any underpayment of taxes imposed by this Part is due to fraud, there shall be added to the tax an amount equal to 50% of the underpayment.

2. In the case of failure to record a declaration required under this Part on the date prescribed therefore, unless it is shown that such failure is due to reasonable cause, there shall be added to the tax 5% of the amount of such tax if the failure is for not more than one month, with an additional 5% for each additional month or fraction thereof during which such failure continues, not exceeding 50% in the aggregate.

(Ord. 697, 10/5/1987, §14)

§24-615. Lien.

The tax imposed by this Part shall become a lien upon the lands, tenements or hereditaments, or any interest therein, lying, being situated, wholly or in part within the boundaries of the Town of Bloomsburg, which lands, tenements, hereditaments or interest therein, are described in or conveyed by or transferred by the deed which is the subject of the tax imposed, assessed and levied by this Part, said lien to begin at the time when the tax under this Part is due and payable, and continue until discharged by payment, or in accordance with the law, and the solicitor is authorized to file a municipal or tax claim in the Court of Common Pleas of Columbia County, in accordance with the provisions of the Municipal Claims and Liens Act of 1923, 53 P. S. §7101 et seq., its supplements and amendments.

(Ord. 697, 10/5/1987, §15)

§24-616. Enforcement

All taxes imposed by this Part together with interest and penalties prescribed herein, shall be recoverable as other debts of like character are recovered.

(Ord. 697, 10/5/1987, §16)

§24-617. Regulations.

The Treasurer of the Town of Bloomsburg is charged with enforcement and collection of tax and is empowered to promulgate and enforce reasonable regulations for enforcement and collection of the tax. The regulations which have been promulgated by the Pennsylvania Department of Revenue under 72 P.S. §8101-C et seq. are incorporated into and made a part of this Part.

(Ord. 697, 10/5/1987, §17)

PART 7

GROSS RECEIPTS TAX

§24-701. Short Title.

This Part shall be known as the “Gross Receipts Tax Ordinance,” and is enacted pursuant to the authority of the Local Tax Enabling Act, Act of December 31, 1965, P. L. §1257, as amended, 53 P. S. §§6901-6924.

(Ord. 702, 12/28/1987, §1)

§24-702. Definitions.

The following words and phrases, when used in this Part, shall have the meanings ascribed to them in this Section, except where the context clearly indicates a different meaning:

BUSINESS — any activity or transaction carried on or exercised for gain or profit or otherwise in the Town of Bloomsburg including, but not limited to, the sale of merchandise or other personalty and/or realty, the sale and/or serving of food or drink, or the performance of services and the rental or personalty and/or realty.

CALENDAR YEAR — the period January 1 to December 31, inclusive.

GROSS or WHOLE VOLUME or BUSINESS (“GROSS RECEIPTS”) — see §24-706 hereinbelow.

LICENSE YEAR — the period from January 1 to December 31, inclusive.

PERSON — any individual, partnership, limited partnership, association, firm, corporation or any class and/or any other entity. Whenever used in any clause prescribing or imposing a penalty, the term “person” as applied to associations shall mean the partners or members thereof, and as applied to corporations, the officers thereof, and if there are no officers, the shareholders thereof.

QUARTER — one-fourth of a calendar year. Each quarter shall run from the first day of the first month following which the previous quarter ends until the last day, inclusive of the third month following which the previous quarter ends. Quarters shall terminate on the last day of the following months of each calendar year, March, June, September and December.

RETAIL DEALER or VENDOR — any person who is a dealer in or a vendor of goods, wares and merchandise and includes all persons engaged in conducting restaurants or other places where food, drink or refreshments are sold at retail.

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TAX ADMINISTRATOR — the person, firm or entity appointed by Council of the Town of Bloomsburg to administer and collect the within tax and shall include his or its deputies.

TAX REPORTING ENTITY — a person, partnership, corporation or other entity which reports, or is required to report, to the United States Internal Revenue Service, information concerning its income. Generally, each tax-reporting entity has a Social Security number or a tax identification number which has been assigned to it alone.

TAXPAYER — a person subject to the payment of the tax imposed by this Part.

TAX YEAR — the period January 1 through December 31, inclusive.

TEMPORARY, SEASONAL or ITINERANT BUSINESS — any business that is conducted within the Town of Bloomsburg for a period of less than 60 consecutive days. Concessionaires including, but not limited to, those who conduct business at fairs or carnivals, are specifically included in this definition.

TOWN — the Town of Bloomsburg.

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 VENDOR — any person who sells to retail dealers and retail vendors as defined herein and to other persons.

(Ord. 702, 12/28/1987, §II; as amended by Ord. 706, 3/7/1988, §1; and by Ord. 723, 4/9/1990, §1)

§24-703. Imposition and Rate of Tax.

It is hereby levied, assessed and imposed for the tax year 1987 and for each tax year thereafter a tax for general revenue purposes on the gross receipts of every person engaging in business within the Town of Bloomsburg as follows:

- A. Wholesale vendor or dealer in goods, wares and merchandise of every kind, at the rate of one mill on each dollar of the gross volume of business transacted by such person during the tax year.
- B. Retail vendor or dealer in goods, wares and merchandise of every kind, at the rate on 1 1/2 mills on each dollar of the gross volume of business transacted by such person during the tax year.
- C. Wholesale and retail vendor or dealer in goods, wares and merchandise of every kind, at the rate on one mill on each dollar of the gross volume of

wholesale business transacted and 1 1/2 mills on each dollar of the gross volume of retail business transacted during the tax year.

- D. All other persons engaged in business and not a wholesale dealer or retail dealer, at the rate of two mills on each dollar of the gross volume of business transacted by such person during the tax year.

(Ord. 702, 12/28/1987, §III)

§24-704. Computation of Volume of Business.

1. Every person subject to the payment of the tax hereby imposed who has commenced his business at least one full quarter prior to the beginning of any quarter shall compute his whole or gross volume of business upon that actual amount of the whole or gross receipts of the business received by or credited to him during the preceding quarter for which the tax shall then be payable.
2. Every person subject to the payment of the tax hereby imposed who has commenced or commences his business subsequent to the beginning of any quarter shall compute his whole or gross volume of business upon the actual amount of the whole or gross receipts of business received by or credited to him during the said quarter for which the tax shall then be payable.
3. Every person subject to the payment of the tax hereby imposed who engages in a business which is temporary, seasonal or itinerant, shall compute his whole or gross volume of business upon the actual amount of the whole or gross receipts received by or credited to him during the period he engages in such temporary, seasonal or itinerant business.

(Ord. 702, 12/28/1987, §IV; as amended by Ord. 706, 3/7/1988, §2)

§24-705. Person, Business and Receipts Exempted; Credit for Payment of Amusement Tax.

1. The business of any agency of the United States or of the Commonwealth of Pennsylvania or its political subdivisions, any employment for wage or salary and/or any business upon which the power to levy is withheld by law, shall not be subject to the tax herein imposed. The activities of an independent contractor shall not be considered as employment for wage or salary for purposes of this Section.
2. Nonprofit corporations, community chests, funds or foundations which have been determined by the Internal Revenue Service of the United States of America to be exempt from taxation under §501(c)(3) of the Internal Revenue Code of 1986, as amended, shall not be subject to the tax herein imposed. Such nonprofit organizations hereby exempted included corporations, and any operated exclusively for religious, charitable, scientific, testing for public safety, literary or educational pur-

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poses and such other categories of tax-exempt organizations as are set forth in §501(c)(3) of the said Internal Revenue Code of 1986, as amended.

3. The amount of gross receipts up to \$1,250, inclusive, received by or credited to every person subject to the payment of the tax hereby imposed during each quarter, shall be exempt from the tax hereby imposed in determining the amount of tax due for said quarter. In the case of persons who engage in a business which is temporary, seasonal, or itinerant, the amount of gross receipts up to \$5,000, inclusive, received by or credited to every such person during each tax year, shall be exempt from payment of the tax hereby imposed. It being understood, in all cases, that the maximum amount of gross receipts received by or credited to any person engaged in any type of business subject to the tax herein imposed which shall be exempt from taxation under this subsection is \$5,000 worth of gross receipts per tax year.
4. Every person who pays an Amusement Tax pursuant to Ord. 543 of the Town of Bloomsburg Code of Ordinances shall be entitled to a credit during each tax year toward the amount of the gross receipts tax due from such taxpayer by virtue of the tax herein imposed, in the amount of the Amusement Tax paid by such person during the same tax year, or in the amount of the gross receipts tax due from such taxpayer for the same tax year, whichever is less. Such persons who pay the said Amusement Tax to the Town of Bloomsburg are not, nevertheless, to be considered as exempt from the gross receipts tax herein imposed, and shall still be subject to all applicable provisions of this Part, including the requirements that a license be obtained and posted, and that returns be filed.

(Ord. 702, 12/28/1987, §V; as amended by Ord. 706, 3/7/1988, §3)

§24-706. Determination of Gross or Whole Volume of Business.

The gross or whole volume of business upon which the tax hereunder is computed shall include the gross consideration credited to or received by the taxpayer which is attributed or allocable to business conducted in the Town of Bloomsburg, without deduction therefrom on account of the costs of property sold, materials used, labor, service or other costs, interest or discount paid or any other expense or cost of doing business.

- A. The following shall not be included in the computation of gross or whole volume of business:
 - (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 for other goods, wares and merchandise, except to the extent that the resale price exceeds the trade-in allowance.
 - (2) Refunds, credits or allowances given by a taxpayer to a purchaser on account of defects in goods, wares or merchandise returned.

- (3) Taxes collected as agent for the United States of America, the Commonwealth of Pennsylvania and/or its political subdivisions.
- B. Allocation. Where the whole or gross volume of business in its entirety cannot be subject to the tax imposed by this Part by reason of the provisions of the Constitution of the United States or any other provisions of law, only that part of the whole or gross volume of business which is properly allocable or attributable to business conducted or rendered in the Town of Bloomsburg shall be taxed hereunder.
- C. Records. The taxpayer, to obtain the foregoing enumerated exclusions and deductions, shall keep books and records of his business so as to show clearly, accurately and separately the amount of such sales and services which he is entitled to exclude or deduct from the gross volume of business as hereinbefore provided.

(Ord. 702, 12/28/1987, §VI)

§24-707. Records of the Whole or Gross Volume of Business.

Each taxpayer shall keep full, complete and accurate books and records of account of the business, as defined herein, conducted, transacted or rendered by him in the Town of Bloomsburg, including a full and complete and accurate account of the gross consideration or other thing of value credited to, received in, allocable to, or attributed to business conducted, transacted, or rendered in the Town of Bloomsburg. Such books, records and accounts 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 administrator or his deputies to verify all transactions. The tax administrator or his deputies are hereby authorized to examine, inspect and/or copy all books, papers and records of any person or persons subject to or supposed to be subject to the tax imposed by this Part, and such taxpayer shall produce the same for the inspection, review and/or copying by the tax administrator or his deputies at such times and places as specified by the taxpayer and/or his deputies.

(Ord. 702, 12/28/1987, §VII)

§24-708. Returns.

1. Returns shall be made quarterly, as set forth in this Section. Every return shall be made upon a form prescribed and/or furnished by the tax administrator in which the taxpayer shall set forth his name, his business, business address and such other information as may be required by the tax administrator. Every person making a return shall certify the correctness thereof by certification or declaration.

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2. Every person subject to the tax herein imposed and who has conducted or transacted business during a period of at least 1/4 immediately preceding the beginning of any quarter shall, on or before the 30th day of the first month of each quarter, file with the tax administrator, together with the payment of the tax due, a return setting forth the actual whole or gross volume of business for the preceding quarter, computed in accordance with §24-604(1) hereof.
3. Every person subject to the tax herein imposed who has commenced or commences his business subsequent to the beginning of any quarter shall, on or before the 30th day of the first month of the next quarter, file with the tax administrator, together with the payment of the tax due, a return setting forth the actual whole or gross volume of business for the said quarter during which such person commenced business, computed in accordance with §24-704(2) hereof.
4. Every person subject to the payment of the tax imposed by this Part who engages in a temporary, seasonal, or itinerant business shall, within 10 days from the date he completed such business, file with the tax administrator, together with payment of the tax due, a return setting forth the actual whole or gross volume of business transacted by him, computed in accordance with §24-704(3) hereof.

(Ord. 702, 12/28/1987, §VIII)

§24-709. Payment of Tax and Penalties for Late Payment.

The gross receipts tax levied pursuant to this Part shall be due and payable on the date in which the taxpayer is required to file a return as set forth above and if the same is not paid on said date, any taxpayer who shall fail to pay said tax shall be charged a penalty of 1% per month or fractional part of a month from the date the tax is due until the tax is paid. The penalty shall become part of the tax and shall be collectible in the same manner as the tax.

(Ord. 702, 12/28/1987, §IX; as amended by Ord. 818, 12/14/1998; and by Ord. 828, 1/8/2001)

§24-710. License.

1. Any person desiring to conduct, or to continue to conduct, any business, as herein defined, within the Town of Bloomsburg, whether or not such person maintains a place of business within the Town, shall file with the tax administrator an application for one business privilege license for each place of business within the Town or, if such person has no actual place of business within the Town, shall file an application for only one business privilege license. The application fee shall be \$10 dollars for the initial license and \$10 for each renewal thereof. A new or renewal license shall be required for each license year.

2. In the case of any person conducting a business at more than one location within the Town, whether it be one or more permanently established places of business, one or more places of business conducted on a temporary, seasonal, or itinerant basis, or any combination of the foregoing, only one business privilege license shall be required for each separate tax-reporting entity. If a business conducted at more than one location within the Town constitutes but a single tax-reporting entity, then the original license issued by the Town shall be posted at one place of business in accordance with §24-711 (entitled "Posting"), and a photographic, photostatic, or other accurately reproduced copy of the original, then-current license shall be posted at each other place of business within the Town.
3. All businesses, except those exempt from the gross receipts tax by virtue of subsections (1) and (2) of this Part, shall be obligated to obtain and display a license (or copies thereof) in accordance with this section and §24-716.
4. Any taxpayer who is in default in payment of tax or penalty or interest thereon, due hereunder, shall be refused a license until such tax, penalty and interest, as applicable, are paid in full.

(Ord. 702, 12/28/1987, §X; as amended by Ord. 706, 3/7/1988, §4; and by Ord. 723, 4/9/1990, §2)

§24-711. Posting.

The license issued, and any copies thereof required pursuant to §24-710 of this Part, shall be conspicuously posted in the place(s) of business for which such license is issued or copies made, and shall remain so posted for the license year or fraction thereof for which the license was issued. Where the taxpayer does not maintain an actual place of business within the Town, such taxpayer shall keep the license at his place of business.

(Ord. 702, 12/28/1987, §XI; as amended by Ord. 723, 4/9/1990, §3)

§24-712. Penalties.

Any person who shall conduct, transact or engage in any of the businesses subject to the tax imposed by this Part, without first having secured a business privilege license, or any person who shall fail to file a tax return, or shall refuse to produce books and records for inspection, review or copying as may be required by the Tax Administrator or his or her authorized agents, or any person who willfully files a false return shall, upon conviction thereof, be guilty of a summary offense and shall be sentenced to pay a fine of not more than \$600 plus costs and/or undergo imprisonment for not more than 30 days.

(Ord. 702, 12/28/1987, §XII; as amended by Ord. 782, 11/6/1995, §13; and by Ord. 841, 12/19/2001)

§24-713. Continuing Offense.

Each day on which such person violated the ordinance may be considered as a separate offense and punishable as such as aforeprovided.

(Ord. 702, 12/28/1987, §XIII)

§24-714. Duties and Powers of the Tax Administrator.

1. The Tax Administrator is charged with the duties of administering this Part and collecting and receiving the taxes, interest, fines and penalties imposed by this Part. It shall 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. The Tax Administrator may delegate his authority hereunder, with the approval and consent of Council of the Town of Bloomsburg, to a deputy or deputies.
2. The Tax Administrator is hereby empowered, with the approval and consent of Council of the Town of Bloomsburg to prescribe, adopt and promulgate rules and regulations relating to any matter pertaining to the administration and enforcement of this Part, including provisions for the examination and correction of returns and payments alleged or found to be incorrect, or as to which any 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.
3. In the event the person to be assessed neglects or refuses to make a return, then in such case, the tax administrator or his duly appointed deputies shall assess said person or persons on such an amount of whole or gross volume of business as the said tax administrator or his deputies deem reasonable and appropriate. In all cases of assessment, the tax administrator or his duly appointed deputies shall give the parties assessed a notice in which shall be stated the amount of the gross receipts tax assessed against him.
4. The Tax Administrator or his deputy is hereby authorized to compel the production of books, papers and records and/or writings and documents of every nature and kind, of any person subject or supposed to be subject to the tax imposed by this Part, for his review, inspection or copying and the attendance of all persons before him, whether as parties or witnesses, whom he believes to have knowledge of such books, papers, records, documents, writings and/or knowledge of the business transacted by any taxpayer with the Town of Bloomsburg.
5. The Tax Administrator or his deputies are hereby authorized to examine, review, inspect or copy the books, papers, records and documents, the accuracy of any return made, or if no return was made, to ascertain the tax due. Every such taxpayer or supposed taxpayer is hereby directed and required to give the Tax Administrator or his deputies the means, facilities and opportunity for such examinations and investigations as are hereby authorized.

6. The Tax Administrator shall, with the consent and approval of Council of the Town of Bloomsburg, establish rules and regulations and methods of allocation and evaluation so that only that part of such receipts received or credited during the tax year which are properly attributable and allocable to the doing of business in the Town of Bloomsburg shall be taxed hereunder. The Tax Administrator may make such allocation with due regard to the nature of the business concerned on the basis of the division of the receipt according to the number of jurisdictions in which it may be taxed, the ratio of the value of the property or assets of the taxpayer owned and situated in the Town of Bloomsburg to the total property or assets of the taxpayer wherever owned and situated, or to any other method or methods of calculation other than the foregoing, calculated to effect a fair and proper allocation.

(Ord. 702, 12/28/1987, §XIV)

§24-715. Confidential Nature of Returns, Etc.

Any information gained by the Tax Administrator, his deputies or any other official agent or employee of the Town of Bloomsburg 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.

(Ord. 702, 12/28/1987, §XV)

§24-716. Suit on Collection and Penalty.

1. The Tax Administrator or his duly appointed deputies shall have the power in the name of the Town to institute proceedings against any and all persons who violate the provisions of this Part.
2. 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.

(Ord. 702, 12/28/1987, §XVI)

PART 8

TAX CERTIFICATIONS AND DUPLICATE BILLING

§24-801. Tax Certifications, Duplicate Billings and Similar Information.

The Tax Collector of the Town of Bloomsburg is hereby authorized to charge a fee providing information relating to tax certifications, duplicate billings and similar information. The fee will be set by the Town Council of the Town of Bloomsburg, from time to time.

(Ord. 832, 6/11/2001)