

ORDINANCE NO. 2021-13

AN ORDINANCE OF THE BOARD OF COMMISSIONERS OF THE TOWNSHIP OF RADNOR AMENDING ARTICLES II AND III OF CHAPTER 260 OF THE RADNOR TOWNSHIP CODE, RELATING TO THE MERCANTILE TAX AND THE BUSINESS PRIVILEGE TAX, TO REQUIRE ROUNDING TO THE NEAREST DOLLAR

WHEREAS, the Board of Commissioners of Radnor Township, pursuant to the authority of the Local Tax Enabling Act, 53 P.S. §6924.101, et seq., as amended, and the Radnor Township Home Rule Charter, imposes certain Mercantile and Business Privilege Taxes (“Taxes”), as stated in Chapter 260 of the Radnor Township Code (the “Tax Code”); and

WHEREAS, to improve administration of the Taxes, the Board wishes to require that all amounts of gross receipts reported and taxes calculated on the returns for the Taxes be rounded to the nearest dollar; and

WHEREAS, the Board does not desire or intend to change the subject or rate of the tax, nor shall this amendment be interpreted as changing the rate or subject of the tax;

NOW THEREFORE, IT IS HEREBY ENACTED AND ORDAINED by the Board of Commissioners of Radnor Township, as follows:

Section 1. Amendment of Section 260-26, Chapter 260, Article II of the Radnor Township Code. Section 260-26(A) shall be amended to include the following additional sentence:

In reporting gross receipts and calculating tax due, taxpayers shall round to the nearest dollar.

Section 2. Amendment of Section 260-45, Chapter 260, Article II of the Radnor Township Code. Section 260-45(A) shall be amended to include the following additional sentence:


In reporting gross receipts and calculating tax due, taxpayers shall round to the nearest dollar.

Section 3. This Ordinance does not, nor is it intended to, nor shall it be interpreted to, expand the subject or measure of the taxes imposed in Articles II and III.

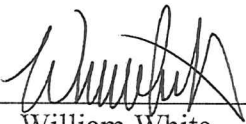
Section 4. This Ordinance shall become effective one (1) day after enactment or upon recordation of this Ordinance within the Township's official Ordinance Book, whichever comes later.

ENACTED AND ORDAINED this 13th day of December, 2021.

RADNOR TOWNSHIP

By: 
Name: Jack Larkin
Title: President

ATTEST:


Name: William White
Title: Township Manager / Secretary