

Council of the City of York, PA  
Session 2015  
Resolution No.

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INTRODUCED BY: **Michael Ray Helfrich**

DATE: **November 4, 2015**

**WHEREAS**, Persons conducting or engaging in business activity in the City of York (“the City”) are required to file business privilege or mercantile tax returns and to pay business privilege or mercantile taxes, as appropriate; and

**WHEREAS**, Business Privilege and Mercantile Tax Regulations (“the Regulations”) provide a formal interpretation of the City’s Business Privilege Tax and Mercantile Tax Ordinances, referred to collectively herein as the “Tax Ordinances;” and

**WHEREAS**, The Regulations shall be interpreted, whenever possible, to be consistent with the Tax Ordinances; and

**WHEREAS**, In the event that a provision of the Regulations is inconsistent with the Tax Ordinances, the provisions of the Tax Ordinances shall prevail.

**NOW, THEREFORE, BE IT RESOLVED**, by the Council of the City of York, PA, that the revised Business Privilege and Mercantile Tax Regulations, attached hereto and made a part hereof, are hereby adopted and shall become effective December 1, 2015; and

**BE IT FURTHER RESOLVED**, that these Regulations shall supersede any and all previous versions of the city’s business privilege tax regulations, mercantile tax regulations, information bulletins, position or policy statements, and interpretations.

PASSED FINALLY:

BY THE FOLLOWING VOTE:

YEAS: \_\_\_\_\_, \_\_\_\_\_, \_\_\_\_\_, \_\_\_\_\_, \_\_\_\_\_

NAYS: \_\_\_\_\_.

\_\_\_\_\_  
Carol Hill-Evans, President of Council

ATTEST:

\_\_\_\_\_  
Dianna L. Thompson-Mitchell, City Clerk