

**CITY OF COATESVILLE
COUNTY OF CHESTER**

AN ORDINANCE AMENDING THE CODE OF THE CITY OF COATESVILLE, CHESTER COUNTY, CHAPTER 203, TAXATION, BY DELETING §203-73.F (EXEMPTIONS) OF THE COATESVILLE BUSINESS PRIVILEGE TAX ORDINANCE, AS AMENDED.

WHEREAS, the City of Coatesville (hereinafter the “City”) is a Home Rule Municipality operating by means of a home rule charter and the laws of the Commonwealth of Pennsylvania; and

WHEREAS, the Local Tax Enabling Act, 53 P.S. §6924.101 *et seq.*, permits the City to, in its discretion by ordinance for general revenue purposes, levy, assess and collect or provide for the levying, assessment and collection of such taxes as it shall determine on persons, transactions, occupations, privileges, subjects and personal property within the limits of the political subdivision, and upon the transfer of real property, or of any interest in real property, situate within the political subdivision levying and assessing the tax, regardless of where the instruments making the transfers are made, executed or delivered or where the actual settlements on such transfer take place; and

WHEREAS, the City desires to entirely delete and repeal §203-73.F (Exemptions) of the Coatesville Business Privilege Tax Ordinance.

THEREFORE, BE IT HEREBY ENACTED AND ORDAINED by the City Council of the City of Coatesville, Chester County, Commonwealth of Pennsylvania, that Part II, General Legislation, Chapter 203, Taxation, Article VIII, Business Privilege Tax, §203-73, Exemptions, Subpart (F) of the Code of the City of Coatesville, as amended, shall be amended as follows:

SECTION 1. Part II, General Legislation, Chapter 203, Taxation, Article VIII, Business Privilege Tax, §203-73, Exemptions, Subpart (F) only of the Code of the City of Coatesville, as amended, shall be deleted and repealed in its entirety.

SECTION 2. Repealer. All ordinances or parts of ordinances conflicting with any provision of this Ordinance are hereby repealed insofar as the same affects this Ordinance.

SECTION 3. Severability. If any sentence, clause, section or part of this Ordinance is for any reason found to be unconstitutional, illegal or invalid, such unconstitutionality, illegality or invalidity shall not affect or impair any of the remaining provisions, sentences, clauses, sections or parts hereof.

SECTION 4. Effective Date. This Ordinance shall take effect 30 days after publication following final adoption.

ENACTED AND ORDAINED this 12th day of December, 2022.



Linda Lavender-Norris, President City Council

ATTEST:



James Logan, City Manager

CERTIFICATION

I HEREBY CERTIFY that the foregoing Ordinance was introduced on the 14th day of November, 2022, was duly enacted by the Council of the City of Coatesville, Chester County, Pennsylvania, on the 12th day of December, 2022, and that the vote upon the said Ordinance has been recorded in the Minutes of the City Council and that the Ordinance has been fully recorded.