

FILE OF COUNCIL
No. 8 {2023}

MAYOR MICHAEL LOMBARDO, IN PLACE

December 20, 2023

A N O R D I N A N C E

**AN ORDINANCE OF THE CITY OF PITSTON, LUZERNE COUNTY,
PENNSYLVANIA, AMENDING PITSTON CITY CODE CHAPTER 436 TAXATION,
ARTICLE VIII BUSINESS PRIVELEGE TAX, TO SET THE 2024 TAX RATE AND
UPDATE THE PROVISIONS RELATED TO LATE PAYMENT OF THE SAME.**

WHEREAS, Pittston City Code Chapter 436 Taxation, Article VIII, §436-53 establishes a flat rate business privilege tax for the City of Pittston for all commercial business with tax year gross receipts in excess of fifteen thousand dollars zero cents (\$15,000.00) and

WHEREAS, Pittston City Code Chapter 436 Taxation, Article VIII, §436-53 requires amendment to conform with the Fiscal Year 2024 Approved Budget and to update the penalties and interest section to reflect the current economy;

NOW, THEREFORE, BE IT ORDAINED, by the Council of the City of Pittston and it is hereby ordained by the Authority of the same:

Section 1. Amendments of City Code.

Pittston City Code Section §436-53(A) is hereby amended to as follows:

A. Tax Levy and Due Date. Every person engaging in a business, trade, occupation or profession within the City as defined in this Article with tax year gross receipts in excess of fifteen thousand dollars zero cents (\$15,000.000) shall pay an annual business privilege tax for the year beginning January 1, 2024 and each year thereafter in the amount of three hundred dollars zero cents (\$300.00). The tax shall be due not later than April 15th of the subsequent year. The tax collector shall send a form to each person registered to pay the tax, but the failure to receive such a form shall not remove the responsibility to pay the tax by the due date.

Pittston City Code Section §436-53(C) is hereby amended to read as follows:

C. Penalty, Interest and Costs Applied to Past Due Payments. Beginning on the 31st day after the specified due date, a late payment fee of fifty dollars zero cents (\$50.00) per month shall be added to all past due payments, and interest shall also accrue at the rate of four percent (4.0%) per month or fraction thereof. The Tax Collector shall also add all costs of delinquent collection to the past due amount.

All other provisions of Pittston City Code Chapter 436 shall remain unamended and in full force and effect.

Section 2. Repealer. All ordinances and resolutions that conflict with this ordinance are hereby repealed.

Section 3. Severability. In the event a court of law deems any portion of this ordinance invalid, the remaining provisions shall remain in full force and effect.

Section 4. Effective Date. This ordinance shall take effect January 1, 2024 and remain in effect until repealed or amended by subsequent ordinance.

ORDAINED, ADOPTED AND ENACTED THIS 20 DAY OF DECEMBER, 2023.

ATTEST:

APPROVED:



CITY ADMINISTRATOR



MAYOR