

Applicant certifies that the above information is true and that he/she has read ordinance No. 14 of 1989, amended ordinance No. 15-1997, and understands the information contained therein.

Signature of Applicant/Date

*Signature of Employer/Date

Approved:

Borough Manager

Date Approved

Permit # _____

Date Issued: _____

Expiration Date: _____

**In addition thereto, the application shall contain the signature of the employer as well as of the applicant and shall contain therein the stipulation and agreement on the part of the employer, in consideration of the issuance of such license or permit, to become liable for any and all acts of such applicant while within the Borough of West Chester, in violation of law or otherwise. Such employer liability shall be construed to have no application to bona fide charitable organizations.*

Chapter 80. Peddling and Soliciting; Handbills and Posters; Street Performing

[HISTORY: Adopted by the Council of the Borough of West Chester during codification 5-10-1989 as Ord. No. 14-1989; see Ch. 1, General Provisions, Art. II. Amendments noted where applicable.]

GENERAL REFERENCES

Sales — See Ch. 87.

Shows, carnivals and parades — See Ch. 91.

Article I. Peddling and Soliciting

§ 80-1. Registration and license required.

[Amended 10-15-1997 by Ord. No. 15-1997]

No person, association, partnership, firm or corporation (hereinafter "person") shall, either directly or indirectly, sell goods, wares, merchandise, magazines, periodicals, books or other personal property by canvassing or soliciting or solicit or canvass for contributions in the Borough of West Chester without first having registered with the Borough Manager and obtained a license from the Borough.

§ 80-2. Application requirements.

[Amended 10-15-1997 by Ord. No. 15-1997]

- A. Any person desiring to directly or indirectly sell services, goods, wares, merchandise, magazines, periodicals, books, or other personal property by canvassing or soliciting, or solicit or canvass for contributions in the Borough, shall submit a written application to the Borough Manager on a form to be furnished by the Borough, accompanied by two photographs, (two-inch by three-inch minimum) of himself taken within six months prior to the date of application.
[Amended 3-19-2003 by Ord. No. 8-2003]
- B. The applicant shall state in such written application his/her name; sex; social security identification number; home and business address and telephone number; the name, address, telephone number and Pennsylvania sales tax identification number of the business, employer or organization, if any, for which he/she desires to undertake the activities which require this registration; the category of goods to be sold; a food vendor's license number for Chester County, if applicable; the length of time he/she wishes to engage in this work, including days of the week and hours; the make and model of vehicle, if any, he/she will use, its registration number, his/her driver's license number; a certificate of automobile liability coverage; a statement as to whether he/she has ever been convicted of a felony, misdemeanor or a crime of any kind and the jurisdiction in which such offense occurred.
[Amended 3-19-2003 by Ord. No. 8-2003]
- C. In addition thereto, the application shall contain the signature of the employer as well as of the applicant and shall contain therein the stipulation and agreement on the part of the employer, in consideration of the issuance of such license or permit, to become liable for any and all acts of such applicant while within the Borough of West Chester, in violation of law or otherwise. Such employer liability shall be construed to have no application to bona fide charitable organizations.

- D. A license will not be issued to any person who has been convicted of a felony, misdemeanor or a crime of any kind involving moral turpitude, and such person shall not be allowed to engage in canvassing and soliciting in the Borough.
- E. A license will be valid for one year from the date on which it is issued. Such license may not be transferred from one person to another and shall be considered a personal permit or license. No more than two licenses will be permitted per person. There will be no change of category of goods sold during the period of time for which the permit is in effect.

§ 80-3. Investigation of application; issuance of license.

[Amended 10-15-1997 by Ord. No. 15-1997]

- A. Promptly upon receiving any application for a permit to canvass or solicit within the Borough, the Borough Manager shall cause such application and applicant to be investigated by the Borough Police Department. In the event that such investigation should indicate that the granting of such permit would or might be injurious to the public interest or to the public health, safety or morals, the Borough Manager shall have, and is hereby given, the power and authority to refuse to issue such permit. In any instance where the Chief of Police should deem it necessary or advisable to secure and check the fingerprints of any such applicant, refusal of such applicant to voluntarily furnish such fingerprints shall constitute, in and of itself, sufficient and valid grounds for refusal to issue such permit.
- B. For approved applicants, the Borough Manager will issue a license, to which one of the applicant's photographs will be affixed, to the applicant within 10 days from the filing of the application.

§ 80-4. Standards of conduct.

[Amended 10-15-1997 by Ord. No. 15-1997]

Every person to whom a license has been issued shall in the conduct of his/her activity comply with the following standards of conduct:

- A. He/she shall carry his/her license at all times and exhibit it upon request to any police officer or ordinance officer of the Borough and to any person upon whom he/she shall call or with whom he/she shall talk.
- B. He/she shall not permit any person to have possession of his/her license and shall immediately report its loss to the Borough Manager. He/she shall not cause or permit his/her license to be altered or defaced in any way.
- C. He/she shall not enter or attempt to enter any dwelling or otherwise remain upon any private property without the invitation or permission of the occupant or property owner and shall immediately leave any premises upon request of the occupant or property owner.
- D. He/she shall engage in canvassing or soliciting only between the hours of 9:00 a.m. to 8:30 p.m. Monday through Friday, on Saturday and legal holidays, 12:00 noon to 4:00 p.m. and on Sunday only in the Town Center Zoning District.
[Amended 3-19-2003 by Ord. No. 8-2003]
- E. He/she shall not be guilty of any false pretense or misrepresentation, and, particularly, he/she shall not represent his/her identification to be an endorsement of himself/herself or his/her goods or services or of the goods or services of his/her employer.
- F. He/she shall inform the Borough Police Department, in writing, of any changes to information supplied on the then-current application within five days of such change.
- G. He/she shall immediately surrender his/her license to the Borough of West Chester Borough Manager upon suspension or revocation thereof.

§ 80-5. Suspension and revocation of license.

[Amended 10-15-1997 by Ord. No. 15-1997]

A license may be suspended by the Borough Manager if the holder fails to comply with the standards of conduct and responsibilities contained in § 80-4 of this article. A license may be revoked or suspended upon the basis of fraud, misrepresentation or the making of knowingly false statements in the application, the application process or in the course of conducting the licensed operation.

§ 80-6. Appeals from suspension.

[Amended 10-15-1997 by Ord. No. 15-1997]

Any person whose license has been suspended or revoked shall be entitled to appear before the Borough Council at the next regular or special meeting for the purpose of requesting a hearing on the revocation or suspension, provided that such person has provided Borough Council with written notice of such request at least five business days prior to Borough Council's next regularly scheduled or specially scheduled meeting. If such person does not provide Borough Council with at least five business days' written notice prior to the next regularly scheduled or specially scheduled meeting, Borough Council may, in its discretion, conduct a hearing at such time or schedule a hearing within five business days of such regular meeting or special meeting. Following the hearing, Borough Council may reinstate the license, affirm the revocation of the license or affirm or modify the suspension of the license for a period not to exceed five years. No person shall be denied a license or have such license suspended or revoked except by procedures consistent with due process of law.

§ 80-7. Persons exempt from license and fee requirements.

[Amended 10-15-1997 by Ord. No. 15-1997]

- A. The following persons, although subject to all other provisions of this article, are exempted from the registration fee requirements only of this article:
- (1) Farmers engaged in selling only the produce of their own farms.
 - (2) Persons engaged in the sale of goods, wares and merchandise donated by the owner thereof, the proceeds whereof are to be applied to any charitable or philanthropic purpose.
 - (3) Persons who have been licensed by the Commonwealth of Pennsylvania to engage in an activity described below, when so engaged:
 - (a) Real estate broker.
 - (b) Insurance broker.
 - (c) Securities broker.
 - (4) Political campaign workers.
- B. Any persons, organizations or corporations that have received approval from Borough Council to conduct a special event within the Borough shall be responsible for the vendors participating within the boundaries of that event. The organizer of the event shall register each vendor with the Borough Manager and supply information required by § 80-2 of this article. Registered vendors will receive permission to operate their stands for that special event only and will not be required to pay the registration fee required by this chapter. No other vendors will be permitted within the boundary area of such event during the time period designated for the special event. Existing businesses in the Borough will be permitted to sell merchandise in the area adjacent to the business, provided that such business complies with and conducts such sale in accordance with the vendors' responsibilities and guidelines applicable to such special event.
- C. These exemptions shall apply to the aforesaid persons only and then only while they are engaged in the activity as aforesaid. At all other times, all the provisions of this article shall apply.^[1]

[1] *Editor's Note: Former Subsection D, regarding registration of exempted persons, organizations and corporations, which subsection immediately followed this subsection, was repealed 3-19-2003 by Ord. No. 8-2003.*

§ 80-8. Persons under sixteen exempt.

This article shall not apply to boys or girls under the age of 16 years, who take orders for and deliver newspapers, greeting cards, candy and the like, or who represent the Boy Scouts and Girl Scouts or similar organizations and take orders for and deliver cookies and the like.

§ 80-9. Registration and application fee.

[Amended 10-15-1997 by Ord. No. 15-1997; 3-19-2003 by Ord. No. 8-2003]

Every person who is required to obtain a license to perform the activities specified in § 80-1, and who is not otherwise exempt from the license requirement pursuant to §§ 80-7 and 80-8, shall pay a registration and application fee in the amount of \$100 to the Borough at the time the person submits a written application for a license in accordance with § 80-2. At the time of the issuance of the license, such person shall receive information on the business privilege tax, a copy of the ordinance governing peddling and soliciting, rules of conduct for vendors and will be advised of the time and place of an orientation session conducted for the purpose of answering any questions regarding applicable ordinances.

§ 80-10. Prior approval required for fixed location.

Any person licensed under this article or exempt under § 80-7 or 80-8 hereof shall not occupy any fixed location upon any private property, street or alley of the Borough for the purpose of engaging in the business aforesaid, with or without any stand or counter, except with the prior approval of the property owner or Borough. Notwithstanding any such prior approval, the Borough police, Borough Manager or their authorized designee may require any such licensee to abandon any location which is hazardous to traffic or passersby or which otherwise significantly obstructs the movement of traffic or passersby or otherwise upon the request of the owner of any location on which such person is situate.

§ 80-11. Additional responsibilities.

[Added 10-15-1997 by Ord. No. 15-1997^[1]]

- A. Every person to whom a license has been issued is responsible for trash removal and cleanup of his or her operations and for maintaining an area within 15 feet of the stand free of all trash generated by the vending operations and for washing the sidewalk area occupied by the stand as necessary.
- B. Every person to whom a license has been issued must clean up and remove all trash, litter, garbage and refuse generated by his or her vending operation, provided that such trash, litter, garbage and refuse generated by the vending operation shall not be placed in any public receptacle or in any private property without permission of the property owner.
- C. Permitted stands are not to exceed four feet in width, eight feet in length and eight feet in height. The definition of "permitted stand" includes all merchandise extensions and coverings.
- D. Any storage area for goods which are not on display should not be visible to the public. Advertising and other signage shall not be temporary paper/handlettered signage. Any sign shall be no more than six square feet and must be mounted on the stand. Items permitted on the sign shall include the name of the stand, a listing of items sold and the price thereof.

[1] *Editor's Note: This ordinance also provided for the renumbering of former §§ 80-11 through 80-16 as §§ 80-13 through 80-18.*

§ 80-12. Public collection.

[Added 10-15-1997 by Ord. No. 15-1997; amended 12-19-2001 by Ord. No. 17-2001]

Public collection (bucket brigades) shall be conducted in accordance with the provisions of § 80-4. Each person participating in the public collection shall identify on his or her body the name of the organization or cause which the funds are collected for. No public collection will be permitted on Sunday. Only one nonprofit or charitable organization will be permitted to conduct a public collection on any permitted day or within any permitted time period. A nonprofit or charitable organization shall be permitted to conduct a public collection twice per calendar year, provided that each collection is at least six months after the last public collection conducted by such nonprofit or charitable organization.

§ 80-13. Violations and penalties.

[Amended 10-15-1997 by Ord. No. 15-1997]

Any person, firm or corporation violating any of the provisions of this article shall be sentenced to pay a fine of not more than \$600, together with costs of prosecution. The imposition of a penalty as provided herein shall not serve to prevent the abatement of any nuisance or to prevent the revocation of the license or license held by any person who shall violate the provisions of this article or any other law or ordinance while engaged in activities licensed under the provisions of this article. Each day of a violation shall constitute a separate offense.

Article II. Handbills and Posters

§ 80-14. Application requirements and investigation; length of time posted.

[Amended 3-19-2003 by Ord. No. 8-2003^[1]]

Any person desiring to engage in or carry on the posting of bills and erection of signs for advertising purposes shall comply with the distribution and posting regulations in this article.

[1] *This ordinance also repealed former §§ 80-15, Standards of conduct, and 80-17, License fees; surety bonds; exempt organizations, and renumbered former §§ 80-16, Distribution and posting regulations, and 80-18, Violations and penalties as §§ 80-15 and 80-16, respectively.*

§ 80-15. Distribution and posting regulations.

- A. No handbill or sample or other article for advertising purposes shall be cast, thrown or scattered or caused to be cast, thrown or scattered in or upon any of the streets, sidewalks or other public places of the Borough or in or upon any private yard, walkway, driveway or porch, but shall be delivered to the owner, occupant or other person then present in or upon such private premises. No handbill or sample or other article for advertising shall be delivered to any private premises if anyone thereon so requests or if there is placed on the premises, in a conspicuous position near the entrance thereof, a sign bearing the words "No Trespassing," "No Peddlers or Agents," "No Advertising" or any similar notice indicating in any manner that the occupants of said premises do not desire to be molested or have their right of privacy disturbed or to have any such handbills left upon such premises.
- B. No bill shall be posted or sign erected on any lamppost, public utility pole, shade tree or any public building, property or structure, except as may be required by law.
- C. Any bill or sign which is erected within the Borough shall be posted or erected for a maximum period of 10 days.
[Amended 3-19-2003 by Ord. No. 8-2003]
- D. All such signs or bills posted or erected shall be tied on, and in no event shall any bill or sign having an adhesive backing be posted or erected on any surface.

§ 80-16. Violations and penalties.

[Amended 3-17-1999 by Ord. No. 5-1999]

Any person who violates or permits the violation of any provision of this chapter shall, upon conviction thereof in a summary proceeding brought before a District Justice, be guilty of a summary offense and shall be subject to the payment of a fine of not less than \$25 and not more than \$600, plus the costs of prosecution. Upon default of payment thereof, the defendant may be sentenced to imprisonment in the county prison for a period of not more than 30 days. Each section or provision of this chapter that is violated shall constitute a separate offense, and each day or portion thereof in which a violation of this chapter is found to exist shall constitute a separate offense, each of which violations shall be punishable by a separate fine imposed by the District Justice of not less than \$25 and not more than \$600, plus the costs of prosecution, and, upon default of payment thereof, the defendant may be sentenced to imprisonment in the county prison for a term not more than 30 days.

Article III. Street Performing

[Added 10-18-2016 by Ord. No. 13-2016^[1]]

[1] *Editor's Note: This ordinance also redesignated former Ch. 80, Peddling and Soliciting; Handbills and Posters, as Ch. 80, Peddling and Soliciting; Handbills and Posters; Street Performing.*

§ 80-17. Purpose.

The Borough finds that the existence in the Borough of street performers provides a public amenity that enhances the character of the Borough. The Borough seeks to regulate such performances so that they do not interfere with the quiet enjoyment of residents, public safety, and the ability of businesses to conduct their businesses uninterrupted. This article seeks to balance the interests of the street performers with those of the residents, businesses, visitors, and institutions of the Borough.

§ 80-18. Definitions.

As used in this article, the following terms have the meanings indicated:

NOISE DISTURBANCE

Any noise which endangers, would endanger or is likely to endanger, or injures, would injure or is likely to injure, the safety or health of humans or animals, annoys, would annoy or is likely to annoy, or disturbs, would disturb or is likely to disturb, a reasonable person of ordinary sensibilities; endangers, would endanger or is likely to endanger, or injures, would injure or is likely to injure, personal or real property; disturbs, would disturb or is likely to disturb the peace; or creates, would create or is likely to create a nuisance.

PUBLIC AREA(S)

Those public sidewalks, parks and playgrounds constituting public space and public rights-of-way, as those terms are defined in this article.

PUBLIC RIGHT-OF-WAY

Any street, avenue, boulevard, highway, sidewalk, alley or similar place which is owned or controlled by a governmental entity.

PUBLIC SERVICE FACILITIES

Telephone, electric and cable television lines, poles, equipment and structures; water or gas pipes, mains, valves or structures; sewer pipes, valves or structures; pumping stations; telephone exchanges and repeater stations; and all other facilities, equipment and structures necessary for conducting a service by a government or utility service.

PUBLIC SPACE

Any real property or structures thereon which are owned or controlled by a governmental entity.

STREET PERFORMER

A person who has registered with the Borough for purposes of street performing, pursuant to this article.

STREET PERFORMING

Includes, but is not limited to, performing the following performance-art-related activities while recommending, requesting, accepting or soliciting contributions, money, property, and/or any other form of consideration or compensation from the general public: acting, singing, playing musical instruments, pantomime, juggling, magic, dancing, reading aloud, puppetry, and reciting and when observable from any public area. Street performing shall not include the production of items for sale.

§ 80-19. Prohibitions.

No person may engage in street performing without registering with the Borough pursuant to and in accordance with this article.

§ 80-20. Registration.

- A. An individual seeking to engage in street performing, as defined in this article, shall register with the Borough. Upon receipt of a complete registration form, the Borough shall issue a street performing registration card, which shall be valid as of the date on which it is issued.
- B. A street performing registration card shall be nontransferable and shall contain the registration number of the street performer and the year in which the registration card was issued.
- C. Each member of any group of street performers who perform together shall be required to individually register with the Borough, as well as maintain individual registration cards (as though each street performer was performing individually).
- D. Upon the street performer's registering with the Borough for street performing, the Borough shall also give the street performer a copy of this article.
- E. If a street performer loses his or her registration card, replacement registration cards may be obtained from the Borough for a fee, as established by resolution of Council.

§ 80-21. Display of registration card.

A street performer shall clearly display his or her Borough-issued registration card while performing and shall allow inspection of the registration card by any authorized Borough employee, agent, or representative upon request.

§ 80-22. Permitted street performances.

- A. Street performances may take place only in the following locations:
 - (1) Within that geographic area otherwise known and designated pursuant to applicable law as the Borough's Town Center (TC) Zoning District; and
 - (2) Within that geographic area otherwise known and designated pursuant to applicable law as the Borough's Institutional (IS) Zoning District; and
 - (3) In public areas where an authorized street fair or public festival is being conducted, provided that the street performer obtains the written permission of the sponsor of such fair or festival. When such events are sponsored by the Borough, permission to perform at the event must be obtained from the Borough.
- B. Notwithstanding anything to the contrary set forth in Subsection A above, street performances may not take place within 100 feet of a school, library, or place of worship while in session, a hospital at any time, and

other public areas excluded by the Borough Council, the Director of Public Works (or his designee), or the Chief of Police (or his designee) pursuant to applicable law.

- C. Street performances may take place only during the following times:
 - (1) Sunday through Thursday: between 9:00 a.m. and 9:00 p.m.
 - (2) Fridays and Saturdays: between 9:00 a.m. and 11:00 p.m.
- D. No street performer or group of street performers shall remain in any one one-hundred-square foot area for a period in excess of 90 minutes.
- E. No street performer or group of street performers shall operate, play or permit the operation of any musical instrument or similar device which produces, reproduces or electronically amplifies sound in such a manner to cause a noise disturbance.
- F. No street performer or group of street performers shall operate, play or permit the operation or playing of any radio, television, phonograph, drum, musical instrument, cassette player, sound amplifier or similar device which electronically amplifies sound in such a manner as to create a noise disturbance.
- G. A street performer or group of street performers may not create an undue interference with the passage of the public through a public area. If a street performer or group of street performers attracts a crowd sufficient to obstruct the public way, a Borough police officer may disperse the portion of the crowd that is creating the obstruction. Additionally, if a sizeable group of street performers assembles in such a way and/or manner which obstructs the public way or causes a noise disturbance or public nuisance, a Borough police officer may disperse the group of street performers to ensure the public health, safety and welfare.
- H. A street performer or group of street performers may request contributions or money or property at a street performance, provided that no sign requesting contributions shall exceed 12 inches by 18 inches in size. Contributions may be received in any receptacle, such as an open musical instrument case, box or hat. Street performers may offer for sale recordings of only their own work, in any form. On sidewalks, displays with regard to such sale must not obstruct handicap ramps, doorways, or windows. Street performers shall not tape or post signs or posters on any public or private property or lean any displays against any public or private property. No displays may exceed more than 20% of the width of the sidewalk and in any event shall not exceed 15 square feet in total.
- I. No street performer or the street performance itself shall obstruct the entrance to any private residence or property, nor the entrance to any business during the hours that the business is open for business.

§ 80-23. Exclusion of certain public areas pursuant to applicable law.

- A. A specific public area may be excluded from street performances by the Borough in the following circumstances:
 - (1) Upon recommendation from the Chief of Police (or his designee) in the case of an emergency, or due to public health, safety and/or welfare concerns, and pursuant to applicable law.
 - (2) Upon recommendation from the Director of Public Works (or his designee) in the case of scheduled or emergency repair work in the public right-of-way or any public service facility, and pursuant to applicable law.
 - (3) Upon recommendation from the Director of Building and Housing (or his designee) in the case of construction or property maintenance code matter on private property adjacent to the performance site, and pursuant to applicable law.

§ 80-24. Penalties.

- A. Any person who violates or permits the violation of any provision of this chapter shall, upon conviction thereof in a summary proceeding brought before a District Justice, be guilty of a summary offense and shall be subject to the payment of a fine not less than \$25 for the first offense, not less than \$100 for the second offense, not less than \$250 for the third offense, not less than \$500 for the fourth offense, and not greater than \$1,000 for each subsequent offense, plus the costs of prosecution. Upon default of payment thereof, the defendant may be sentenced to imprisonment in the Chester County prison for a period of not more than 30 days. Each section or provision of this chapter that is violated shall constitute a separate offense, and each day in which a violation of this chapter is found to exist shall constitute a separate offense, each of which violations shall be punishable by a separate fine imposed by the District Justice in the amounts stated hereinabove.

Chapter 104. Vehicles and Traffic

Article IV. On-Street Metered Parking

§ 104-55.1. Unlawful operation of business.

[Added 6-17-1992 by Ord. No. 13-1992; amended 1-20-1993 by Ord. No. 1-1993; 2-15-2017 by Ord. No. 2-2017]

- A. It shall be unlawful and a violation of this article for any person, owner or operator of a passenger and/or commercial motor vehicle or trailer to operate a business from any parking space adjacent to any parking meter established under this article or on any public right-of-way, except in the following designated locations:

Name of Street	Side	Location
Church Street	West	From Sharpless Street to Rosedale Avenue
University Avenue	South	From High Street to Church Street

- B. Any person, owner or operator of a food truck or trailer that operates a business from the parking spaces permitted in § 104-55.1A above shall first obtain a permit pursuant to Chapter 80 of the Borough Code and shall comply with the regulations in this § 104-55.1.
- C. Propane tanks, gas containers and emergency generators shall not be placed in the street or public right-of-way.
- D. No trash or debris shall accumulate under or around the food truck or trailer at any time.

Business Privilege Tax

Frequently Asked Questions

What is the Business Privilege and/or Mercantile Tax?

The Business Privilege and/or Mercantile Tax has been levied by the Municipality and/or School District in which a business is located and is based on the gross receipts of such a business.

What is a 'Business'?

Carrying on or exercising for gain or profit, in the Taxing District, any trade, business, profession, vocation or commercial activity, or making sales in the Taxing District; a profession or vocation or any rendering of personal services in the Taxing District in any capacity, except as an employee of another, is a Business.

What are Gross Receipts?

Gross receipts means gross consideration received in any sale made or services rendered; or commercial or business transaction occurring in or attributable to the taxing district including cash, credits and property of any kind or of any nature without deduction on account of the cost of materials, labor, services or other costs, interest or discount paid or any other expenses whatsoever.

Are there ANY allowable deductions from total Gross Receipts?

Returns, refunds, any tax included in Gross Receipts and any exemption allowed by certain taxing districts are considered allowable deductions. Discounts offered and State Taxes are allowable deductions.

Is rental property subject to the Business Privilege Tax?

Yes. Where the lessor has acquired rental property, receipts from same are subject to the tax.

Is manufacturing subject to the Business Privilege and/or Mercantile Tax?

No. The sale of manufactured products made directly by the manufacturer, is exempt from the tax. However, third party sales of manufactured products ARE NOT exempt.

If you are not subject to the tax because you claim to be a manufacturer, the PA State Manufacturing Exemption Form, showing the amount of manufacturing receipts not subject to the tax, must be included when filing the Business Privilege Tax Form.

What documentation is required when filing the Business Privilege and/or Mercantile Tax Return?

A copy of a Federal Schedule C, 1120 or appropriate Federal Form used to file with the Federal IRS must accompany the local Business Privilege and/or Mercantile Return. If such form is not available, other documentation (such as a spreadsheet) used to determine gross receipts, must be included.

How do I get a License to post at my place of business?

Licenses are included with the mailing of the Tax Form and fees, if applicable, are due on an annual basis. A License must be posted at each place of business whether or not a License Fee is required.

What if I don't file and/or pay the Business Privilege and/or Mercantile Tax to which I am subject?

A fine and/or imprisonment, or both can be imposed upon anyone neglecting or refusing to file and pay the tax due.

Where do I file and pay the tax due?

Make checks payable to: HAB-BPT (short for: H A Berkheimer-Business Privilege Tax)

Mailing address is:

**Berkheimer Tax Innovations
325-A N Pottstown Pk
Exton PA 19341**

For assistance in filing the Business Privilege/Mercantile Tax, please call: 610-599-3140 during regular business hours of 9:00AM thru 4:00PM, Monday thru Friday.

You are entitled to receive a written explanation of your rights with regard to the audit, appeal, enforcement, refund and collection of local taxes by calling BERKHEIMER TAX INNOVATIONS at 610-599-3140 during regular business hours. If BERKHEIMER is not the appointed tax hearing officer for your taxing district, you must contact your taxing district about the proper procedure and forms necessary to file an appeal.

If you would like to view the most current edition of the Taxation Manual of the Commonwealth of PA in its entirety [click here](#). [Click here](#) to download a PDF of the Berkheimer Business Privilege Tax Rules and Regulations.