BILL NO. 13 - 2017

 ORDINANCE NO. \_\_\_\_\_\_\_\_\_

AN ORDINANCE OF THE CITY OF BETHLEHEM,

COUNTIES OF LEHIGH AND NORTHAMPTON,

COMMONWEALTH OF PENNSYLVANIA, AMENDING

ARTICLE 341 OF THE CODIFIED ORDINANCES OF

THE CITY OF BETHLEHEM TITLED

“BUSINESS PRIVILEGE AND MERCANTILE TAX”

THE COUNCIL OF THE CITY OF BETHLEHEM HEREBY ORDAINS AS FOLLOWS:

**Section 1:** That Section 341.01, Definitions, of the Codified Ordinances of the City of Bethlehem, that reads as follows:

 341.01 DEFINITIONS.

 The following words and phrases, when used in this article, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

(a) "Business" means the carrying on or exercising of any trade, profession, or other commercial activity. Employment for a salary or wage is not “business”.

 (b) "City" means the City of Bethlehem.

(c) "License year" means the year commencing May 1 and ending April 30.

(d) "Person" means a natural person, individual, partnership, association, corporation, limited partnership, limited liability company, estate, trust, trustee, fiduciary, corporate officer, or any other entity subject to or claiming exemption from the tax or under a duty to perform an act for itself or for another under or pursuant to the City of Bethlehem Business Privilege and Mercantile Tax.

~~(e)~~ "Taxpayer" means a person, partnership, association, or any other entity, required hereunder to file a return of gross receipts, or to pay a tax thereon.

 ~~(f)~~ "Tax year" means the calendar year.

 ~~(g)~~ "Treasurer" means the Treasurer of the City.

Shall be amended to read as follows:

 341.01 DEFINITIONS.

The following words and phrases, when used in this article, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

(a) "Business" means the carrying on or exercising of any trade, profession, or other commercial activity. Employment for a salary or wage is not “business”.

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 (b) "City" means the City of Bethlehem.

(c) "License year" means the year commencing May 1 and ending April 30.

(d) "Person" means a natural person, individual, partnership, association, corporation, limited partnership, limited liability company, estate, trust, trustee, fiduciary, corporate officer, or any other entity subject to or claiming exemption from the tax or under a duty to perform an act for itself or for another under or pursuant to the City of Bethlehem Business Privilege and Mercantile Tax.

 Tax Administrator means person, public employees, or private agency designated by the governing body to collect and administer the licensing of business and the tax on gross receipts.

**(e) “Tax Administrator” means person, public employee, or private agency designated by the governing body to collect and administer the licensing of businesses and the tax on gross receipts**.

**(f)** "Taxpayer" means a person, partnership, association, or any other entity, required hereunder to file a return of gross receipts, or to pay a tax thereon.

 **(g)** "Tax year" means the calendar year.

 **(h)** "Treasurer" means the Treasurer of the City.

**Section 2:** That all Ordinances and parts of Ordinances herewith be, and the same are hereby repealed.

 Sponsored by \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

 \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

 PASSED finally in Council on the day of , 2017.

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 President of Council

ATTEST:

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

City Clerk

 This Ordinance approved this day of , 2017.

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 Mayor