

**OFFICIAL**  
**TOWNSHIP OF NORTH HUNTINGDON**  
**PROPOSED ORDINANCE NO. 1 OF 2003**  
**ORDINANCE NO. 1085**

**AN ORDINANCE OF THE TOWNSHIP OF NORTH HUNTINGDON, COUNTY OF WESTMORELAND AND COMMONWEALTH OF PENNSYLVANIA UNDER THE AUTHORITY OF THE APPLICABLE PROVISIONS OF THE FIRST CLASS TOWNSHIP CODE 53 P.S. SECTIONS 55101 et.seq. AND THE LOCAL TAX ENABLING ACT BEING No. 511 of 1965, 53 P.S. 6901 et.seq.; TO PROVIDE REVENUE FOR THE TOWNSHIP OF NORTH HUNTINGDON BY IMPOSING A GROSS RECEIPTS TAX ON ALL BUSINESSES OPERATING OR CONDUCTING A BUSINESS WITHIN THE TOWNSHIP AND PROVIDING FOR ITS LICENSING, LEVY AND COLLECTION OF THE TAX, AND CONFERRING AND IMPOSING POWERS AND DUTIES ON THE COLLECTOR OF THE TAX FOR THE TOWNSHIP OF NORTH HUNTINGDON.**

**BE IT ORDAINED AND ENACTED** by the Township of North Huntingdon, and it is **HEREBY ORDAINED AND ENACTED** by the authority of the same, that, under and by virtue of the First Class Township Code 53 P.S. Section 55101 et.seq. and the Local Tax Enabling Act being No. 511 of 1965, 53 P.S. 6908, as amended, **HEREBY ENACTS** and **ORDAINS** as follows:

**SECTION I. DEFINITIONS**

As used in this Ordinance, certain terms are defined as follows:

**(A) BUSINESS**

- (1) Carrying on or exercising whether for gain or profit or otherwise within the Township of North Huntingdon any trade, business, including but**

not limited to financial business as herein defined, profession, vocation, service, construction, communication or commercial activity, or rendering services from or attributable to a bona fide Township of North Huntingdon office or place of business.

- (2) Any corporation organized under the business corporation law of any state or commonwealth.
- (3) **WHOLESALE DEALER or VENDOR.** Any person who sells to dealers in or vendors of goods, wares and merchandise and to no other persons, whether or not such vending or dealing is the primary business activity of such person.
- (4) **RETAIL DEALER or VENDOR.** Any person who is a dealer in or vendor of goods, wares, and merchandise, who is not a wholesale dealer or vendor, whether or not such vending or dealing is the primary business activity. **RETAIL DEALER or VENDOR** shall not include agencies of the federal, state or local government.
- (5) **PLACE OF AMUSEMENT or ENTERTAINMENT.** Any place whether incidental to some other business or occupation, indoors or outdoors where the general public or a limited or selected number thereof, may, upon payment of any established price, attend or engage in any amusement, entertainment, exhibition, contest, recreation, including among other places, theaters, opera houses, motion picture houses, amusement parks, stadium, arenas, baseball or football parks or fields, skating rinks, circus or carnival tents or grounds, fair grounds, bowling alleys, billiard or pool rooms, shuffle board rooms riding academies, golf courses, bathing and swimming places, dance halls, tennis courts, archery, rifle or shotgun ranges, arcades and other like places. The term does not include any exhibitions, amusements, performances or contests conducted by a nonprofit corporation or association.
- (6) **RESTAURANT OR OTHER PLACE WHERE FOOD, DRINK OR REFRESHMENTS ARE SOLD.** Includes places conducted incidental to some other business or occupation, but does not include the facilities of nonprofit corporations or beneficial associations which are deemed or considered to be services under either statutory or case law, or any other such facility which is exempt by law.

**BUSINESS.** Does not include the following: the business of any political subdivision; any employment for a wage or salary; any business conducted by a non profit corporation or association organized for religious, charitable or educational purposes or

