

ORDINANCE NO. 169

AN ORDINANCE AMENDING THE MERCANTILE TAX ORDINANCE, BEING ORDINANCE NO. 167, ADOPTED DECEMBER 27, 1978, TO REDUCE THE FINE AND PENALTY FOR EACH OFFENSE OF THE ORDINANCE FROM A MAXIMUM OF \$500.00 TO A MAXIMUM OF \$300.00.

WHEREAS, the Board of Supervisors of Upper Yoder Township did, on December 27, 1978, adopt Ordinance No. 167 providing for a mercantile tax upon wholesale and retail vendors or dealers in goods, wares or merchandise, restaurants and places of amusement within the Township;

WHEREAS, said Ordinance No. 167 provides that the fine and penalty for each offense shall be an amount of not more than Five Hundred (\$500.00) Dollars, and the Board of Supervisors intend to reduce this maximum amount to Three Hundred (\$300.00) Dollars;

BE IT ORDAINED, and it is hereby ordained by the Township of Upper Yoder, Cambria County, Pennsylvania, under and by virtue of the authority vested in it under the Pennsylvania Local Tax Enabling Act, Act No. 511, approved December 31, 1965, P.L. 1257 as amended, as follows:

SECTION 1. That Section 11 of the Mercantile Tax Ordinance, being Ordinance No. 167, adopted December 27, 1978, is hereby amended to read as follows:

"SECTION 11. FINES AND PENALTIES. Whoever makes any false or untrue statement on his return, or who refuses to permit inspection of the books, records or accounts of any business in his custody or control, when the right to make that inspection by the Treasurer is requested, and whoever fails or refuses to file a return required by this ordinance, and whoever fails or refuses to procure a mercantile license when so required under this ordinance or fails to keep his license conspicuously posted at his

place of business as required by Section 3, shall, upon conviction pay a fine of not more than Three Hundred (\$300.00) Dollars and costs of prosecution for each offense, and in default of payment of fine and costs, to be imprisoned for not more than 30 days for each offense."

SECTION 2. All other provisions and sections of said Mercantile Tax Ordinance, being Ordinance No. 167, adopted December 27, 1978, are hereby reenacted without change.

ENACTED AND ORDAINED this 17th day of May, 1979.

TOWNSHIP OF UPPER YODER

By

Robert W. Hunt

Clarence L. Hillier

Eugene J. Glover

ATTEST:

Audrey J. Peterson
Secretary