

## **Important Amendment to Local Tax Enabling Act - Enforcement of Business Privilege Tax**

Effective with the 2014 tax year, Act 511 amendments permit the Township to apply the Business Privilege Tax to any business meeting either of the following two criteria:

1. the taxpayer exercises the privilege of conducting transactions within the Township for all or part of fifteen (15) calendar days within the calendar year; or
2. the taxpayer exercises the privilege of conducting business within the Township through a base of operations in the Township. The gross receipts subject to this tax will not include any receipts subject to the tax measured by the imposition of the tax referenced in 1, above.

As used in #2, above, “base of operations” means an actual, physical and permanent place of business from which a taxpayer manages, directs and controls its business activities at that location.