

To be completed by Spring Garden Township



SPRING GARDEN TOWNSHIP

ADMINISTRATION • 340 TRI HILL ROAD, SUITE A
YORK, PA 17403-3806
PHONE NUMBER: 717.848.2858



York Office
1405 N. Duke St.
PO Box 15627
York, PA 17405-0156
Phone (717) 845-1584
Fax (717) 854-6376

Gettysburg Office
240 West Street
Gettysburg, PA 17325
Phone (717) 334-4000
Fax (717) 337-2565

email: info@yatb.com

TO: Business Enterprises Operating in Spring Garden Township

RE: Local Business Taxes

The York Adams Tax Bureau is Spring Garden Township's appointed tax collector for Business Privilege and Mercantile Tax (BPMT), Earned Income Tax (EIT) and Local Services Tax (LST).

All individuals, partnerships and corporations conducting or planning to conduct business within Spring Garden Township are subject to the Township's BPMT. Chapter 284 of the Codified Ordinances of Spring Garden Township defines the levy and collection of the tax, and the requirement to file an annual declaration return on or before May 15. Online filing is available at <https://palite.org>.

BPMT is a tax on gross receipts. A tax rate of 1.5 mills (0.0015) applies to retail and service businesses, and a tax rate of 1.0 mills (0.0010) is imposed on wholesale business. If a business conducts operations for fifteen days or longer, those receipts are subject to the tax. Manufacturing is exempt from the tax, and certain receipts may be eligible for exclusion under the law. If a business pays the BPMT to another jurisdiction or has out-of-state operations, their gross receipts would be apportioned to determine the amount taxable to Spring Garden Township.

Employers are also required to withhold EIT (a percentage of gross wages depending on where the employee lives) and LST (\$52.00 per year) from their employees' pay and remit it quarterly to YATB. Individuals who are self-employed are also subject to these taxes.

Businesses must register with YATB and obtain a mercantile license prior to conducting operations in Spring Garden Township. Contact our Employer Services Department at 717-845-1584, option 2 to set up an account, or if you have questions. For further information, go to <http://www.yatb.com>.