

# **Bond Case Briefs**

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## **TAX - PENNSYLVANIA**

### **Fish v. Township of Lower Merion**

**Commonwealth Court of Pennsylvania - September 19, 2014 - A.3d - 2014 WL 4656577**

Taxpayers sought declaratory judgment, challenging township's imposition of its business privilege tax (BPT) on taxpayers' lease revenue and application of registration requirements for any "business, trade, occupation or profession." The Court of Common Pleas found in favor of the Township and against taxpayers. Taxpayers appealed.

The Commonwealth Court held that:

- Imposition of BPT to taxpayers' gross receipts from leases violated statutory exclusion from township's taxing authority under Local Tax Enabling Act (LTEA), and
- Taxpayers' real estate rental activities were subject to ordinance provision imposing registration requirements and related fees.