

**IN THE SUPREME COURT OF PENNSYLVANIA
MIDDLE DISTRICT**

S & H TRANSPORT, INC.,	:	No. 750 MAL 2017
	:	
Petitioner	:	
	:	Petition for Allowance of Appeal from
v.	:	the Order of the Commonwealth Court
	:	
CITY OF YORK,	:	
	:	
Respondent	:	

ORDER

PER CURIAM

AND NOW, this 21st day of March, 2018, the Petition for Allowance of Appeal is **GRANTED, LIMITED TO** the issues set forth below. Allocatur is **DENIED** as to the remaining issue. The issues, as stated by Petitioner, are:

1. Whether a freight broker is permitted to exclude freight delivery charges, to which the broker has no right to retain but rather utilizes solely for the purposes of purchasing transportation services for its customers, from its taxable gross receipts under the City of York's Business Privilege and Mercantile Tax Ordinance?
2. Whether a municipality may rely on more narrowly tailored exclusionary language contained in the Local Tax Enabling Act, 53 P.S. 5924.101 *et seq.*, to interpret and enforce a more broadly worded exclusion contained in the municipalities ordinances?