

ORDINANCE NO. 91 - 1

AN ORDINANCE OF PENN TOWNSHIP, SNYDER COUNTY, PENNSYLVANIA, PROVIDING GENERAL REVENUE FOR THE TOWNSHIP BY IMPOSING A TAX ON ADMISSIONS TO AMUSEMENTS WITHIN THE TOWNSHIP, PROVIDING FOR THE COLLECTION OF SUCH TAX, IMPOSING DUTIES ON PERSONS CONDUCTING AMUSEMENTS WITHIN THE TOWNSHIP, IMPOSING DUTIES AND CONFERRING POWERS UPON THE SECRETARY/TREASURER OF THE TOWNSHIP, AND PROVIDING FOR PENALTIES FOR VIOLATIONS OF THIS ORDINANCE.

The Board of Supervisors of Penn Township, Snyder County, Pennsylvania, enacts and ordains as follows:

SECTION 1. Title. This Ordinance shall be known as the Penn Township Amusement Admissions Tax Ordinance.

SECTION 2. Authority For Ordinance. This Ordinance is adopted in conformance with and pursuant to authority granted by The Local Tax Enabling Act (Sections 6901 et seq) and by Section 65741 of the Pennsylvania Second Class Township Code, each as set forth in Title 53 of Purdon's Pennsylvania Statutes Annotated, as amended.

SECTION 3. Purpose. This Ordinance is enacted to provide general revenue for the Township by imposing a tax on admissions to amusements within the Township. This Ordinance provides for the collection of such tax by imposing the duty of collection of the tax on those persons conducting an amusement and related duties on the Township Secretary/Treasurer.

SECTION 4. Definitions. Unless the context specifically and clearly indicates otherwise, the meaning of terms used in this Ordinance shall be as follows:

Admission - A monetary charge of any character whatsoever, including admission charges, equipment or activity fees, donations, contributions, dues, or membership fees (periodical or otherwise), paid to or in any manner received by a producer from persons for the privilege of attending, engaging in, or using the facilities of any amusement. In the case of a bowling alley or lanes, admission shall be deemed to be 40% of the charge imposed upon a patron to engage in bowling. In the case of a golf course, admission shall be deemed to be 40% of the greens fee. In the case of a ski facility, admission shall be deemed to be 40% of the cost of the lift ticket.

Amusement - Any entertainment, diversion, sport, pastime, or recreation for which admission is paid or received, including, among others, an amusement park, bingo hall or parlor, bowling alley or lanes, carnival, circus, concert, golf courses, motor vehicle race, motor vehicle show, side show, ski facilities, swimming or bathing pool, and theatrical performance, excepting any entertainment incidental to the serving of food or drink or the sale of merchandise where the admission is wholly included in the price paid for food or drink or merchandise, excepting any entertainment the proceeds of which, after payment of reasonable expenses, inure exclusively to the benefit of any charitable, religious, beneficial, or nonprofit organization such as sportsmen, recreational, golf, and tennis clubs and girl and

boy scout troops and councils, excepting any indoor or outdoor activity the predominant purpose or nature of which is exercise, fitness, health maintenance, improvement or rehabilitation, health or nutrition education, or weight control, excepting motion picture theatres, and excepting real property rented for camping purposes.

Person - Any natural individual, partnership, association, corporation, or other group or entity. Whenever used in any clause prescribing or imposing a penalty, *person*, when applied to firms, partnerships, or associations, shall mean the partners or members thereof, and when applied to corporations, the officers thereof.

Producer - Any person conducting any amusement where the general public or a limited or selected number of the general public may attend upon the payment of an admission.

Supervisors - The Board of Supervisors of Penn Township, Snyder County, Pennsylvania.

Township - Penn Township, Snyder County, Pennsylvania.

SECTION 5. Imposition Of Tax. A tax is hereby imposed, for general Township purposes, at the rate of 5% in 1991, of 6% in 1992, of 8% in 1993 and of 10% in 1994 and thereafter, of the admission to each amusement within the Township, and shall be collected by the producer. Where no fixed admission is collected, the tax shall be based upon the gross admissions collected and shall be paid by the producer.

SECTION 6. Amusement Permit.

(a) The Township Secretary shall procure, at the expense of the Township, a sufficient number of permit forms, upon issuance of each of which shall be indicated the following:

The name of the Township.

Whether a temporary or a permanent amusement permit.

The name of the person receiving the permit.

The location of the amusement.

The type of amusement.

The period for which the permit is issued (temporary permits shall be valid through the last day the amusement is conducted; permanent permits shall be valid for a year).

A verification statement signed by the person receiving the permit.

The number of the permit.

The date of issuance of the permit.

The signature of the Township Secretary.

(b) Thirty days after the enactment of this Ordinance, any person desiring to conduct or to continue to conduct any amusement within the Township shall obtain from the Township Secretary a form for a permanent amusement permit or a temporary amusement permit, as the case may be, and shall pay the fee required by this Section. A permanent amusement permit

shall be required for any amusement that is to continue for longer than 10 days, and a temporary amusement permit shall be required for any amusement that is to continue for 10 days or less. The fee for a permanent amusement permit shall be \$2.00, and the fee for a temporary amusement permit shall be \$1.00, or whatever reasonable amounts the Supervisors may from time to time by resolution decide. It shall be unlawful for any person to conduct an amusement within the Township without a permit as set forth in this Section.

(c) Every permit shall be issued in duplicate. The original, the one to which the Townships shall affix its seal, shall be given to the person applying for the permit, and the duplicate shall be kept on file by the Township Secretary. If any permit is lost, defaced, or destroyed, the person to whom such permit was issued shall apply to the Township Secretary for a new permit at a cost equal to the fee for the original permit.

(d) The amusement permit, for so long as it shall be effective, shall be displayed at the place for which it was issued.

SECTION 7. Collection Of Tax.

(a) Every producer to whom a permanent amusement permit shall have been issued shall, on or before the last day of each month, transmit to the Township Treasurer a report, under oath or affirmation, of the total admissions charged or collected and of the total amount of tax due from such producer under this Ordinance and, at the same time, shall pay over to the Township Treasurer the entire amount of the tax due.

(b) Every producer to whom a temporary amusement permit shall have been issued shall, at the close of each day on which such amusement is conducted, transmit to the Township Treasurer a report of the total admissions charged or collected and of the total amount of tax due from such producer under this Ordinance and, at the same time, shall pay over to the Township Treasurer the entire amount of the tax due. On the day of the expiration of the temporary permit, the producer shall, in addition, submit to the Township Treasurer a report, under oath or affirmation, of the total admissions charged or collected under the permit and of the total amount of tax due from such producer under this Ordinance.

(c) The Township Treasurer shall furnish to the producer paying over to him any tax under this Ordinance a receipt for payment of such tax.

SECTION 8. General Revenue. All taxes, penalties, and interest collected or recovered under this Ordinance shall be paid into the Township Treasury as general revenue to be used for general revenue purposes.

SECTION 9. Administration Expenses. All expenses incurred in the administration of this Ordinance shall be paid by the Township. Each producer collecting the tax imposed by this Ordinance shall be entitled to a fee of 1% of the amount of tax collected by him to defray his costs of collection and bookkeeping. Such fee shall be paid from the Township Treasury as are other debts of the Township.

SECTION 10. Confidentiality. Any information gained by any Township official or agent as a result of any returns, investigations, or verifications required or authorized under this Ordinance shall be confidential, except for official purposes and except in accordance with proper

judicial order or as otherwise provided by law. Any disclosure of any information contrary to this Section shall constitute a violation of this Ordinance.

SECTION 11. Penalty And Interest Charges. If the tax imposed by this Ordinance is not paid when due, a penalty of 10% of the amount of tax due and unpaid shall be added thereto, and the tax and penalty shall bear interest at the rate of one-half of one percent (1/2%) per month from the date due until paid.

SECTION 12. Recoverability. All taxes imposed by this Ordinance, together with all penalties, interest, and costs, shall be recoverable by the Township Solicitor as debts of like amount are recoverable by law.

SECTION 13. Violation. Any person who violates any provision of this Ordinance, including any producer who fails or refuses to furnish complete and correct returns or to pay over the tax imposed by this Ordinance at the time required or who knowingly makes any incomplete, false, or fraudulent return or who otherwise attempts to avoid the payment of the whole or any part of the tax imposed by this Ordinance, shall, upon conviction thereof by summary proceedings, be sentenced to pay a fine of not less than \$100.00 and not more than \$600.00 and costs for each and every offense and, in default of said fine and costs, to undergo imprisonment in the Snyder County Prison for a period not in excess of 30 days. Such fine or penalty shall be in addition to any other penalty imposed by any other section of this Ordinance.

SECTION 14. Revocation Of Permit. In addition to any other penalties imposed by this Ordinance, the Supervisors may, upon adjudication in accordance with the Local Agency Law (2 Pa.C.S.A. § 551 et seq), revoke the permit of any person holding a permit under this Ordinance who violates any provision of this Ordinance, including failing or refusing to furnish complete and correct returns or to pay over the tax imposed by this Ordinance at the time required or knowingly making any incomplete, false, or fraudulent return or otherwise attempting to avoid the payment of the whole or any part of the tax imposed by this Ordinance.

SECTION 15. Inapplicability. This Ordinance shall not apply to any person or property as to whom or which it is beyond the legal power of the Township to impose the tax or duties herein provided for.

SECTION 16. Severability. If any clause, provision, sentence, section, or part of this Ordinance shall be held to be invalid or illegal, such invalidity or illegality shall not affect or impair any remaining part of this Ordinance, it being the intent of the Supervisors that such remainder shall be and shall remain in full force and effect.

SECTION 17. Gender. The use of the singular in this Ordinance shall include the plural, and the use of the masculine shall include the feminine and neuter.

SECTION 18. Repeal. All other Township ordinances or parts thereof inconsistent with this Ordinance are hereby repealed.

SECTION 19. Effective Date. This Ordinance shall become effective 30 days after its enactment.

DULY ENACTED AND ORDAINED this 19th day of February, 1991, by the Board of Supervisors of Penn Township, Snyder County, Pennsylvania, in lawful session duly assembled after proper notice having been given.

PENN TOWNSHIP
SNYDER COUNTY, PENNSYLVANIA

ATTEST:

June A. Arrand
TOWNSHIP SECRETARY

(Penn Township Seal)

Clyde Hultapple
CHAIRMAN

Paul M. Smith
SUPERVISOR

C. K. Kleban
SUPERVISOR