

*Proposed Amusement Tax
Res. 1/24/87*

ORDINANCE NO.

AN ORDINANCE IMPOSING A TAX UPON SALES OF
ADMISSION TO AMUSEMENTS: REQUIRING ALL PERSONS
SELLING ADMISSIONS TO SECURE A PERMIT; IMPOSING
DUTIES AND CONFERRING POWERS UPON HERRICK TOWNSHIP
EMPLOYEES: PRESCRIBING THE METHOD AND MANNER OF
COLLECTING THE TAX: PROVIDING FOR THE AUDIT OF
ACCOUNTS: PROVIDING EXEMPTIONS: AND IMPOSING
PENALTIES.

Be it enacted and ordained by the Board of Supervisors, Herrick Township, Susquehanna County, Pennsylvania, and it is hereby enacted and ordained by the authority of the same, pursuant to the authority granted by the Act of Assembly approved 31 December, 1965, No. 511, P.L. 1257 (53 P.S. 6901), as amended, that a tax for road and police and fire protection, and sewage planning, engineering and survey, and general township purposes be imposed upon the privilege of attending or engaging in amusements, including every form of entertainment, diversion, sport, recreation and pastime; requiring all persons, partnerships, associations and corporations conducting places of amusement to secure permits; imposing duties and conferring powers of enforcement upon the Township Secretary; prescribing the method of and manner of collecting the tax imposed by this Ordinance; providing certain exemptions and imposing penalties.

Section 1. This ordinance shall be known and cited as the Herrick Township Amusement Tax Ordinance.

Section 2. Definitions: The following words and phrases, when used in this ordinance, shall have the meaning ascribed to them in this section, except when the context clearly indicates a different meaning.

(a) ADMISSION, shall mean the regular monetary charge of any character whatever, including donations, contributions and dues or membership fees, (periodical or otherwise), fixes and exacted, or in any manner received by persons as herein defined, from general public, or a limited or selected number thereof; directly or indirectly, for the privilege of attending or engaging in any entertainment or amusement.

In the case of persons admitted free or at reduced rates to any place of amusement, (except bonafide employees of the person conducting the amusement or governmental officials on public business), at a time when and under circumstances under which an established price is charged to other persons, the tax imposed by this ordinance shall be computed on the established prices charged to such persons of the same class for the same or similar accommodations, to be paid by the person so admitted.

(b) AMUSEMENT, shall mean all manner and form of entertainment within Herrick Township, including among others, theatrical or musical performances, concerts, lectures, vaudeville, circus, carnical and side shows, all forms of entertainment at fair grounds and amusement parks, athletic contests, including wrestling matches, boxing, sparring exhibitions, football, basketball and baseball games, skating, skiing, shooting, water skiing, trap and skeet shooting, riding, dancing, golf driving ranges, miniature golf courses, bowling alleys, pool and billiard parlors, racing and all other forms of diversions, sport, winter or summer recreation or pastime, shows, exhibitions, contests, displays and games, and all other methods of obtaining admission charges, donations,

contributions or monetary charges of any character, from the general public or a limited or selected number thereof, directly or indirectly, in return for other tangible property, or specific personal or professional service.

(c) BOARD, shall mean the Board of Supervisors, Herrick Township.

(d) PERMIT, shall mean the written evidence of authority granted by the Board to a person to collect the tax..

(e) PERSON, shall mean every natural person, co-partnership, association or corporation or quasi-municipal corporation. Whenever used in any clause prescribing and imposing a fine, penalty, or both, the term person as applied to co-partnerships or associations shall mean the partners or members thereof, and as applied to corporations, the officers thereof. The singular shall include the plural and the masculine shall include the feminine and the neuter.

(f) SECRETARY, shall mean the Secretary of the Board of Supervisors, Herrick Township.

(g) TREASURER, shall mean the Treasurer of the Board of Supervisors, Herrick Township.

Section 3. Permits: On and after the effective date of this ordinance, it shall be unlawful for any person to continue to conduct, or thereafter to begin to conduct, any form of amusement within Herrick Township, unless an amusement permit shall first have been used. Every person desiring to continue to conduct or hereafter begin to conduct any amusement within Herrick Township, shall file an application for an amusement tax permit with the Board. Every application for such permit shall be made upon a form pre-

scribed, prepared and furnished by the Board. If the applicant has or intends to have more than one place of amusement within Herrick Township, an application shall be made for each location. Upon receipt of a completed application form, the Board shall grant and issue to each applicant an amusement permit for each place of amusement within Herrick Township, valid for the calendar year of issuance. Amusement permits shall not be assignable, and shall be valid only for the person in whose name issued and for the conduct of amusement at the place designated in the application and shall at all times be conspicuously displayed at the place of amusement for which issued. Persons operating amusements shall notify the Board promptly of any change in the originally contemplated itinerary, either as to date or time of the conduct of the amusement at each place. Permits may be renewed annually before the first day of January, upon application made to the Board. Whenever any permit issued under the provisions of this ordinance become defaced, destroyed or lost a duplicate permit shall be obtained.

At the time of making such application, the applicant shall pay to the Township Secretary a permit fee which will be established by resolution of the Township Supervisors.

Permits issued for permanent places of amusement, under the provisions of this Ordinance, will be automatically renewed on an annual calendar year basis unless there is a change in ownership or the nature of the amusement. In such a case, application for a new permit must be made to the Township Secretary.

Whenever any permit, issued under the provisions of this Resolution, is defaced, destroyed, or lost, the Township Secretary

may issue a duplicate permit to the holder of the defaced, destroyed, or lost permit upon the payment of a fee to be established by resolution by the Township Supervisors.

Section 4. Imposition of Tax: A tax is imposed upon the admission fee or privilege to attend or engage in any amusement at the rate of per cent (%) of the established price charged the general public, or a limited or selected group thereof, which shall be paid by the person acquiring such privileges.

(a) In the case of persons (except bona fide employees of a producer, or municipal or State officers on official business, or totally blind persons) admitted free or at reduced rates to any place of amusement at a time when and under circumstances under which an established price is charged to other persons, the tax, imposed by this Ordinance, shall be computed on the established price charged to such other persons of the same class for the same or similar accommodations, to be paid by the person so admitted.

(b) In the case of persons having seats in any place of amusement, or a lease for the use of such box or seat in such place of amusement, the tax imposed by this Ordinance shall be computed on the established price for which a similar box or seat is sold for each performance or exhibition at which the box or seat issued or reserved by or for the lessee or holder, such tax to be paid by the lessee or holder.

(c) No tax shall be imposed or collected on admissions to amusements, athletic contests or entertainments, conducted, supervised or controlled by the Forest City Regional School District, or by any religious, philanthropic, civic, or non-profit organization, or any of their duly authorized agencies, but permits therefore shall

be obtained as hereinbefore provided, without charge.

Section 5. Persons shall collect the tax imposed by this ordinance and shall be liable to the Township of Herrick, as agents thereof, for the payment of the same to the Township of Herrick, as hereinafter provided.

Section 6. Duties of Persons Collecting Tax. For the purpose of ascertaining the amount of tax payable by persons to Herrick Township, it shall be the duty of:

(a) Every person holding a permit, on or before the tenth day of each month after the effective date of this ordinance, to transact to the Treasurer, on a form prescribed and prepared by the Board, a report of the amount of tax collected by him during the preceeding month. Persons conducting itinerant amusements shall transmit the report aforesaid, at the close of the final performance.

(b) Every person shall at the time of transmitting the report pay to the Treasurer the tax collected and due the Township of Herrick, covering the period for which the report is made, providing however, that the permittee may deduct therefrom, two per centum, if the payment is made on or before the due date.

Section 7. Taxes Payable Into Treasury. All taxes, interest and penalties received, collected, or recovered under the provisions of this ordinance, shall be paid into the Treasury of the Township of Herrick, for the use and benefit of the Township of Herrick.

Section 8. If any tax levied in pursuance of this ordinance shall not be paid when due, a penalty of ten per centum of the amount of tax due plus onehalf per cent for each month of the delinquency shall be added thereto. Collection of delinquent taxes shall be in accordance with the provisions of Act 511 and any other pertinent statutes

of the Commonwealth of Pennsylvania.

Section 9. Persons holding permits shall keep such books, accounts, and records, in sufficient form to enable the Board of Auditors of Herrick Township, to audit, adjust, and settle, the accounts as they in like manner so examine the accounts of Herrick Township.

Section 10. Powers of Secretary. The Secretary may suspend, or after hearing, revoke any amusement permit whenever he finds that the holder thereof has failed to comply with any of the provisions of this ordinance. Upon suspending or revoking any amusement permit, the Secretary shall require the holder thereof to surrender immediately all permits, or duplicates thereof, issued to him and the holder shall surrender promptly all such permits to the Secretary as required. Whenever the Secretary suspends an amusement permit, he shall notify the holder immediately, and afford him a hearing, if desired, and if the hearing has not already been afforded. After such hearing, the Secretary shall either rescind his order of suspension, or good cause appearing therefore, shall continue the suspension or revoke the permit. Appeal shall lie to the Township Supervisors after hearing before the Secretary, which may sustain the suspension or revocation, or may reinstate the permit.

Section 11. This ordinance shall not apply to amusements given for the benefit of established churches, charities, schools, colleges, libraries, patriotic societies, including veterans organizations, police and fraternal organizations, non-profit corporations or civic betterment enterprises, or on admissions of persons under the age of twelve years.

Section 12. Adoption of Rules. The Township Secretary is authorized and empowered to prescribe, adopt, promulgate and enforce rules and regulations relating to any matter or thing pertaining to the administration and enforcement of the provisions of this Resolution.

Section 13. Should any section or provision of this ordinance be declared by a court of competent jurisdiction to be invalid, such decisions shall not affect the validity of the ordinance as a whole or any other part thereof.

Section 14. This ordinance shall become effective thirty (30) days after its final enactment by the Herrick Township Board of Supervisors.

ORDAINED and ENACTED by the Board of Supervisors of Herrick Township on the day of , 1989.

TOWNSHIP SUPERVISOR

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