

ORDINANCE NO. 80-1

AN ORDINANCE OF THE TOWNSHIP OF REED,
DAUPHIN COUNTY, PROVIDING FOR THE
LEVYING OF AN AMUSEMENT TAX; ESTABLISHING
PROCEDURES FOR THE COLLECTION OF SAID
TAX; AND PROVIDING FOR PENALTIES FOR
VIOLATION

The Board of Supervisors of Reed Township, Dauphin County, Pennsylvania, pursuant to the authority of the Act of December 31, 1965, P.L. 1257, as amended, known as the Local Tax Enabling Act, hereby enacts as follows:

SECTION 1. TITLE: This Ordinance shall be known and may be cited as the Reed Township, Dauphin County, 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, unless the context clearly indicates a different meaning:

(a) "Amusement." All manner or form of entertainment, diversion, sport, pastime or recreation, including festivals or similar events within the Township, except that the term shall not include a motion picture theatre.

(b) "Person." Every natural person, copartnership, association, joint venture or corporation. Whenever used in any clause prescribing and imposing a penalty, the term "person" as applied to copartnerships, associations or joint ventures shall mean the partners or members thereof, and as applied to corporations shall mean the officers thereof.

(c) "Price." Full monetary charge of any character whatever, including contributions and donations, fixed or exacted, or in any manner received, except that the term shall not include any tax, charge, or fee imposed by the Commonwealth of Pennsylvania, or any membership fees or dues paid to any club or organization.

In this Ordinance, the singular shall include the plural and the masculine shall include the feminine and the neuter.

SECTION 3. IMPOSITION OF TAX: A tax is hereby imposed, for general revenue purposes, at the rate of ten percent (10%) of the price of admission to each and every amusement within Reed Township for which the individual admission price is eleven cents (\$0.11) or more.

SECTION 4. RATE OF TAX: (a) Where the price is fixed or established, the tax shall be collected on each admission of \$.11 or more according to the following table:

<u>PRICE</u>	<u>TAX</u>
\$.01 to \$.10	None
\$.11 to \$.20	\$.01
\$.21 to \$.30	\$.02
\$.31 to \$.40	\$.03
\$.41 to \$.50	\$.04
\$.51 to \$.60	\$.05
\$.61 to \$.70	\$.06
\$.71 to \$.80	\$.07
\$.81 to \$.90	\$.08
\$.91 to \$1.00	\$.09

If the price is more than One Dollar (\$1.00) the tax hereby imposed shall be 10% of each dollar of price plus the following additional charges upon any fractional part of a dollar in excess of even dollar amounts:

<u>PRICE</u>	<u>TAX</u>
\$.01 to \$.10	None
\$.11 to \$.20	\$.01
\$.21 to \$.30	\$.02
\$.31 to \$.40	\$.03

\$.41 to \$.50	\$.04
\$.51 to \$.60	\$.05
\$.61 to \$.70	\$.06
\$.71 to \$.80	\$.07
\$.81 to \$.90	\$.08
\$.91 to \$1.00	\$.09

(b) Where the price is not fixed or established, the tax shall be collected based upon the gross admissions collected.

(c) Where the price of admission is wholly or in part included in the price paid for refreshment, service or merchandise is required as a condition for admission, the taxable price shall be deemed to be fifty percentum (50%) of the price paid for refreshment, service and/or merchandise.

(d) Notwithstanding any of the other terms of this Ordinance, the maximum tax imposed hereby for any single admission shall be fifty cents (\$.50), notwithstanding the fact that the price of such single admission may be in excess of Five Dollars (\$5.00).

SECTION 5. EXEMPTION: The tax imposed by the Ordinance shall not apply to membership in or membership dues, fees or assessments of charitable, religious, beneficial or nonprofit organizations including but not limited to sportsmens, recreational, golf and tennis clubs, girl and boy scout troops and councils as provided in the Local Tax Enabling Act, Act of December 31, 1965, as amended, P.L. 1257, Section 2, 53 P.S. Section 6902 (7).

SECTION 6. PERMITS: (a) After the effective date of this Ordinance, any person desiring to conduct or to continue to conduct any amusement, the price of admission to which is subject to tax under this Ordinance, shall file with the Secretary of the Township

an application for either a permanent amusement permit or a temporary amusement permit, as the case may be. In the case of any amusement that is to continue for longer than ten (10) days, a permanent amusement permit shall be issued. In the case of any amusement that is to continue for ten (10) days or less, a temporary permit shall be issued.

(b) The applications shall be in such form as the said Secretary shall prescribe and shall include the following requests for information:

- (1) The proper name and address of the person conducting the amusement;
- (2) the type of permit being applied for;
- (3) the location of the amusement covered by the permit;
- (4) the price or prices charged or to be charged;
- (5) the approximate total receipts anticipated; and
- (6) the names and addresses of copartners, members, and/or officers of the person conducting the amusement.

If application is filed by a corporation, it shall be signed by two (2) officers. If the application is filed by a copartnership, association or joint venture, the application shall be signed by all parties and members.

(c) Upon receipt of a properly completed and executed application, the Secretary shall issue the applicable permit which shall be in such form as he shall determine.

SECTION 7. REPORTS: (a) Every holder of a temporary permit shall at the close of each day on which the amusement is held, pay over to the said Secretary the amount of tax due from such person, under this Ordinance, upon admissions for such day and at the same time shall submit to said Secretary, in duplicate, a report of the total admissions charged and/or collected on such day and the total amount of tax due on such admissions. On the day of expiration of such temporary permit, the person(s) holding the permit shall, in addition, submit a

report, under oath or affirmation, of all admissions charged or collected during the period in which such temporary permit was in effect and of all taxes due and paid.

(b) Every holder of a permanent permit shall, on or before the tenth day of each month, pay over to the said Secretary the amount of tax due from such person, under this Ordinance, upon admissions for the preceding month, and at the same time shall submit to the said Secretary a report, in duplicate, of the total taxable admissions charged and/or collected during such month and the total amount of tax due on such admissions.

SECTION 8. PENALTIES: (a) If any person shall fail to pay, when due, tax due under this Ordinance, a penalty of ten percentum (10%) of the amount of tax due and unpaid shall be added hereto.

(b) If any person shall fail to obtain a permit, shall fail to collect and/or remit any tax due, shall fail to file complete and correct reports or returns when due, shall knowingly make a false or fraudulent report, or shall violate or attempt to violate any provision of this Ordinance, such person shall be liable, upon conviction, in a summary proceeding before any District Justice to a fine not exceeding \$50.00 for each and every offense, and the costs of prosecution, and in default thereof to undergo imprisonment in the county jail for a period not exceeding thirty (30) days. Each day that a violation continues shall be deemed a separate offense punishable by like fine or penalty. Any fine or penalty hereunder shall be in addition to the 10% penalty, unpaid tax, and any other fine or penalty levied hereunder or under any other applicable law.

SECTION 9. All taxes imposed hereunder, together with all penalties, shall be recoverable by Reed Township as other debts of like amount are recovered.

SECTION 10. UNAUTHORIZED DISCLOSURE: Any information gained by the tax collector or any other official agent of the Township as a result of any returns, investigations or verifications required or authorized by this Ordinance shall be confidential, except for official purposes, and except in accordance with proper judicial order, or as otherwise provided by law, and any person unlawfully divulging such information shall be guilty of a misdemeanor, and upon conviction thereof, shall be sentenced to pay a fine not in excess of Three Hundred Dollars (\$300.00) and costs of prosecution, or to undergo imprisonment as provided by law.

SECTION 11. This Ordinance shall not apply to any person or property as to whom or which it is beyond the legal power of the said Township to impose the tax or duties herein provided for.

SECTION 12. Any ordinance or part of ordinance conflicting with this ordinance is hereby repealed insofar as the same affects this ordinance.

SECTION 13. If any sentence, clause or section or part of this ordinance is for any reason found to be unconstitutional, illegal or invalid, such unconstitutionality, illegality or invalidity shall not affect or impair any of the remaining provisions, sentences, clauses or sections or parts of this ordinance. It is hereby declared as the intent of the Township that this ordinance would have been adopted had such unconstitutional, illegal or invalid sentence, clause, section or part thereof had not been included herein.

SECTION 14. This Ordinance shall become effective *MARCH 4, 1980* and remain in effect yearly thereafter until repealed.

REED TOWNSHIP
DAUPHIN COUNTY

By: 
Marjorie I. Alesky, Secretary
Jeffrey A. Ernico, Solicitor