

ORDINANCE NO. 2

AN ORDINANCE providing for the levy and collection of a tax, for general revenue purposes, on admissions to amusements within the Township of Pymatuning.

BE IT ENACTED and ORDAINED by the Board of Supervisors of the Township of Pymatuning and it is hereby enacted and ordained by the authority of the same pursuant to authority granted to townships of the second class by an Act of the General Assembly approved the 25th day of June 1947, P. L. 1145, as amended by an Act approved the ninth day of May, 1949, P. L. 898, and as further amended by Act No. 430 approved September 29, 1951:

SECTION 1. Unless otherwise expressly stated, the following terms shall have, for the purpose of this ordinance, the meaning herein indicated:

(a) The term "admission" shall mean monetary charge of any character whatever, including donations, contributions, and dues, or membership fees (periodical or otherwise) charged or paid for the privilege of attending or engaging in amusements as hereinafter defined. It is provided, however, that in the case of persons admitted free or at reduced rates at a time when, and under circumstances under which an established price is charged to other persons, the term "admission" shall mean the established price as charged to other persons.

(b) The term "amusement" shall mean all manner and form of entertainment including, among others, the following: theatrical performance, operatic performance, motion picture exhibition, sound motion picture exhibition, carnival, circus, show, concert, sports event, swimming or bathing pool, vaudeville show, side show, amusement park and all forms of entertainment therein, dancing, golf course, bowling alley, billiard game, athletic contest, and any other form of diversion, sport, pastime, or recreation for which admission is charged or paid; provided, that "amusement" shall not include any form of entertainment accompanying or incidental to the serving of food or drink or the sale of merchandise, where the charge for admission is wholly included in the price paid for refreshment or merchandise; provided, further, that "amusement" shall not include any form of entertainment, the proceeds of which, after payment of reasonable expenses, inure exclusively to the benefit of any religious, educational, or charitable institutions, societies, or organizations.

(c) The term "person" shall include natural person, firm, association, copartnership, or corporation.

SECTION 2. A tax is hereby imposed, for general revenue purposes, at the rate of ten per cent of the price of admission to each and every amusement within the Township of Pymatuning. The person conducting such amusement shall be responsible for collecting said tax. Where no fixed admission is charged, the tax shall be based upon the gross admissions collected and shall be paid by the person conducting the amusement.

SECTION 3. After July 1, 1952, any person desiring to conduct or to continue to conduct, any amusement within the Township of Pymatuning, shall file with the Secretary of the Township an application for a permanent amusement permit or a temporary amusement permit, as the case may be, and shall pay the fee for such permit as required by this section. In the case of any amusement that is to continue for longer than ten days, a permanent amusement permit shall be issued at a

ORDINANCE NO. 2 (continued)

fee of \$1.00. In the case of any amusement that is to continue for ten days or less, a temporary permit shall be issued at a fee of \$.50.

The Secretary shall procure, at the expense of the Township, a sufficient number of permit forms, on each of which the following information shall be printed or inserted in ink or by typewriter:

- (a) The name of the Township
- (b) The name and address of the person receiving the permit
- (c) Whether a temporary or a permanent permit
- (d) The type of amusement
- (e) The location of the amusement covered by the permit
- (f) The period for which the permit is issued. (Permanent permits shall be valid until December 31 of the year in which issued; temporary permits shall be valid until the last day the amusement is conducted)
- (g) The number of the permit
- (h) The date when the permit is issued
- (i) The signature of the Secretary of the Township

In case of loss, defacement, or destruction of any permit, the person to whom the permit was issued shall apply to the Secretary, who may issue a new permit, for which a fee of \$.50 shall be charged.

SECTION 4. Every holder of a permanent permit shall, on or before the last day of every month, transmit to the Tax Collector of the Township a report, under oath or affirmation, of the total admissions charged or collected and the total amount of tax due from such person upon such admissions under this ordinance for the preceding month, and at the same time shall pay over to the Tax Collector the entire amount of tax due.

Every holder of a temporary permit shall, at the close of each day on which the amusement is held, pay over to the Tax Collector the amount of tax due from such person under this ordinance upon admissions for such day, and at the same time shall submit to the Tax Collector a report of the total admissions charged 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 to whom such permit is issued 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.

In every case, the Tax Collector or the Township shall furnish to the person paying over to him any tax levied under this ordinance a receipt for the payment of such tax.

SECTION 5. If any tax levied in pursuance of this ordinance shall not be paid when due, a penalty of 10% of the amount of tax due and unpaid shall be added thereto.

SECTION 6. Any information gained by the Secretary or Tax Collector or any other official or 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. Any disclosure of any information, contrary to the provisions of this section, shall constitute a violation of this ordinance.

ORDINANCE NO. 2 (continued)

SECTION 7. All taxes imposed by this ordinance, together with all penalties, shall be recoverable by the Township Solicitor as other debts of the Township are recovered.

SECTION 8. Any person convicted before a justice of the peace of the Township of violating or failing to carry out any of the provisions or requirements of this ordinance or of neglecting, failing, or refusing to furnish complete and correct reports or returns or to pay over any tax levied by this ordinance at the time required or of knowingly making any incomplete, false, or fraudulent returns; or of attempting to do anything whatever to avoid the payment of the whole or any part of the tax imposed under this ordinance shall be liable to a fine or penalty not exceeding \$50.00 for each and every offense, and the costs of prosecution thereof, and in default thereof, to undergo imprisonment in the County Jail for a period not exceeding thirty days. The aforesaid fine or penalty shall be in addition to any other penalty imposed by any other section of this ordinance.

SECTION 9. 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 of the remaining provisions, sentences, clauses, or sections or parts of this ordinance. It is hereby declared as the intent of the Board of Supervisors that this ordinance would have been adopted had such unconstitutional, illegal, or invalid sentence, clause, section, or part thereof not been included herein.

SECTION 10. This ordinance shall become effective on July 1, 1952.

Enacted and Ordained this 31 day of May, 1952

J. E. Winner  
Chairman of Board of Supervisors

Attest:

Wayne M. Hurst  
Township Secretary