

TOWNSHIP OF PENN FOREST ORDINANCE NO. 2012 - 05

AN ORDINANCE PROVIDING FOR LEVYING, ASSESSING AND COLLECTION OF TAX ON ADMISSION TO AMUSEMENTS

[Adopted --2013 by Ord. No. 1-13 Editor's Note: This Ordinance replaced former Ordinance No. 1-81, Amusement Tax, adopted 1-5-1981.]

ARTICLE I - Title, Purpose, Interpretation and Application

Section 100 -- Title. This ordinance shall be known as and may be cited as, "The Penn Forest Township Amusement Tax Ordinance.

Section 101 - Authority. This ordinance is enacted pursuant to authority granted by the Act of December 31, 1965, P.L. 1257, No. 511, as amended; 53 P.S. § 6901, et seq. (1982), as hereby amended, supplemented, modified, or reenacted by the General Assembly of Pennsylvania, known as "The Local Tax Enabling Act".

Section 102 - Purpose. This ordinance is enacted for general revenue purposes for Penn Forest Township. A provision is made for the levying, assessment and collection of tax.

Section 103 - Interpretation. This ordinance shall be read to impose an amusement tax on the patrons rather than the owners of amusements.

Section 104 - Application. Any amusement within the limits of Penn Forest Township, other than entertainment by firehouses and churches, shall be subject to the tax imposed by this ordinance.

ARTICLE II - Definitions

Section 200 - General. For the purpose of this ordinance, certain terms and words are defined below. Words used in the present tense shall include the future tense. Words in the singular tense shall include the plural tense and words in the plural shall include the singular. Words in the masculine include the feminine and neuter. The word "shall" is mandatory. The word "may" is permissive. The word "person" includes "individual", "partnerships", "company", "unincorporated association", or "Corporations", and other similar entities.

Section 201 - Terms.

The following terms, when used in this article, shall have the meanings ascribed to them in this section, except in those instances where the context clearly indicates otherwise:

Admissions - A monetary charge of any character whatever, charged or paid for the privilege of attending or engaging in or for the use of any equipment used in connection with

amusements, including donations, contributions, and dues or membership fees (periodical or otherwise), fixed and enacted, or in any manner received by persons as herein defined, from general public, or a limited or a selected number thereof; directly or indirectly, for the privilege of attending or engaging in any entertainment or amusement.

Amusements - All manner and form of entertainment including diversions, sports, pass time or recreation. Amusements shall not include entertainment by firehouses and churches. It shall include, among others, all manner or form of entertainment including, among others, theatrical or musical performances, concerts, lectures, vaudeville, circus, carnival and sideshows, all forms of entertainment at fairgrounds and amusement parks, athletic contests, including wrestling matches, boxing and sparring exhibitions, football, basketball and baseball games, skating, ski lifting, golfing, including golf cart rental fees, tennis, hockey, bathing, swimming, boating, water skiing, shooting, trap and skeet shooting, riding, dancing, golf driving ranging, miniature golf courses, bowling alleys, pool and billiard parlors, racing, eco-entertainment, and all other forms of diversions, sport, winter or summer recreation or past time, shows, contests, displays and games, and all other methods of obtaining admission charges, donations, contributions or money 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. Amusements shall not include entertainment by firehouses or churches.

Owner - That person in possession and operation of those activities designated as amusements.

Patron - Those persons charged for the privilege of attending or engaging in or for the use of any equipment or facilities used in connection with amusements.

Township - Penn Forest Township.

ARTICLE III - Admissions Tax

Section 300 - Admissions Tax. There is hereby assessed, levied and imposed for the fiscal year 2013 and subsequent fiscal years for general township purposes, a tax upon the sale of admissions to any amusement within the Township of Penn Forest at the rate of two and one-half (2.5%) per centum of the amount charged or paid.

ARTICLE IV - Collection

Section 400 - An owner of an amusement within the Township of Penn Forest shall obtain a permit allowing the owner to operate an amusement and requiring compliance with the provisions of this ordinance. Permits will be available from the Township Secretary.

Section 401 - The tax imposed by this ordinance shall be collected by the owner of the amusement pursuant to such forms and reports as designated by the Township which shall be followed and complied with by each Amusement.

Section 402 - At the time of payment by the owner of monies collected by this tax, the owner shall transmit and report, under oath or affirmation, to the township secretary setting forth the number of admissions, and that such statement is a true, full and complete statement of all admissions upon which a tax is, at the time of such payment, payable by the owner, under the provisions of this ordinance using the Penn Forest Township Amusement Tax Report. Payment shall be made and reports filed quarterly unless the amount collected in any one month exceeds Two Hundred (\$200.00) Dollars thereby requiring payment and filing of a report at the end of that month. In the case of quarterly payments, the report and payments shall be made no later than thirty (30) days following the end of the quarter. In cases where monthly payment and thereporting is required, said reports and payments are to be made no later than the fifteenth (15) day following the end of the calendar month for which the report and payment is required.

Section 403 - The township secretary and/or any township employee designated by the Supervisors of the township shall have access to the records and premises of the owner at any reasonable time or times for ascertaining the number of admissions received.

ARTICLE V - Duties of Tax Collector

Section 500 - Appointment

The Township Supervisors appoint the Township Secretary, or its duly appointed designee, or agent, to collect the tax imposed by this article. The Township Secretary is charged with the duties of collecting and receiving taxes, fines, and penalties imposed by this article and reporting requirements to the Township. The Township Secretary shall keep a record showing the amount received, from whom received, and the date of the receipt.

The Township Secretary, or its duly appointed designee, or agent is empowered with the approval of the Township Supervisors to:

- (1) Adopt rules relating to the administration and enforcement of this article; and
- (2) Enforce the provisions of this article and any rules promulgated under Article VI.

ARTICLE VI - Penalties

Section 600 - There is hereby imposed for the violation of any provision of this ordinance a fine or penalty in an amount not to exceed One Thousand (\$1000.00) Dollars as determined by the Magisterial District Justice plus costs of enforcement or collection of monies owed as the case may be, in addition to payment of the tax required by this ordinance. If any owner shall fail to pay the amount of tax due under this article, interest at the rate of ten (10%) percent per annum of the amount of tax due, and an additional penalty of one-half (0.05%) percent of the amount of the unpaid tax for each month or any fraction thereof shall be added to the amount of tax owed. If for any reason the tax is not paid when due and suit is brought for the recovery of any tax, the owner or person liable shall in addition be liable for the cost of collection, court costs, and interest imposed under this article.

ARTICLE VII - Miscellaneous

Section 700 - Severability. Should any article, section, paragraph, clause, phrase or provision of this ordinance, be declared by a court of competent jurisdiction to be invalid, such judgment shall not affect the validity of this ordinance as a whole or any part of provision thereof other than the part so declared to be invalid or unconstitutional.

Section 701 - General Repealer. All ordinances or parts of ordinances together with the amendments and settlements thereto are hereby repealed to the extent necessary to give this ordinance full force and effect.

Section 702 - Effective Date. This ordinance shall become effective five (5) days after the date of its enactment.

Duly enacted by the Board of Supervisors of the Township of Penn Forest, Carbon County, Pennsylvania, this 3 day of Dec, 2012 in lawful section duly assembled.

TOWNSHIP OF PENN FOREST

PAUL MONTEMURO, Chairman

JUDITH KNAPPENBERGER

WARREN REINER

ALAN KATZ

CHRISTINE FAZIO

Original signed

ATTEST:

Mary Ann Lewellyn

MARY ANN LEWELLYN
SECRETARY/TREASURER