

TOWNSHIP OF PENN FOREST,
CARBON COUNTY, PENNSYLVANIA

ORDINANCE No. *2011-81a*

AN ORDINANCE OF THE TOWNSHIP OF PENN FOREST,
COUNTY OF CARBON, and COMMONWEALTH OF
PENNSYLVANIA, AMENDING TOWNSHIP OF PENN FOREST
ORDINANCE NO. 1-81 ENTITLED "AN ORDINANCE
PROVIDING FOR LEVYING, ASSESSING, AND COLLECTION
OF TAX ON ADMISSION TO AMUSEMENTS."

BE IT ENACTED AND ORDAINED by the Board of Supervisors of Penn Forrest Township, Carbon county, Pennsylvania, that Township of Penn Forest Ordinance No. 1-81 entitled "AN ORDINANCE PROVIDING FOR LEVYING, ASSESSING, AND COLLECTION OF TAX ON ADMISSION TO AMUSEMENTS," be amended as follows:

1. Section 402 shall be deleted in its entirety and replaced by the following:

Section 402 (A) - Except as provided in Section 402(B) below, every owner shall, on or before the 10th day of each calendar month, transmit to the tax collector under oath or affirmation, on a form prescribed and provided by the Township, a report of the total admissions charged or collected by the owner during the preceding calendar month and of the total tax due thereon under this Ordinance. When the owner submits this report, he shall pay the tax collector the entire amount of tax due.

Section 402 (B) - Every owner conducting a temporary place of amusement or itinerant form of amusement shall at the close of each day the amusement was held, transmit to the tax collector under oath or affirmation a report on a form prescribed and provided by the Township, a report of the total admissions charged or collected by the owner on such day and of the total tax due thereon under this ordinance. When the owner submits this report, the owner shall pay the tax collector the entire amount of tax due. If the temporary place of amusement or itinerant form of amusement lasts or continues for more than one day, following the final performance, the owner shall, in addition to the foregoing report, submit to the Township, under oath or affirmation, on a form prescribed and

provided by the Township, a report of all admissions charged or collected during the period the temporary place of amusement or itinerant form of amusement was operated and of all taxes due and paid. When the owner submits this final report, the owner shall pay the entire amount of taxes remaining unpaid.

Section 402 (C) - All such taxes shall bear interest at the rate of one and one-half (1½ %) percent per month or fractional part of a month from the date they are due and payable until paid.

2. Section 500 shall be deleted in its entirety and replaced by the following:

Section 500 - In addition to proceeding under any other remedy available at law or in equity for a violation of a provision of this Ordinance, there is hereby prescribed a civil penalty of Six Hundred (\$600.00) Dollars for the violation of any provision of this ordinance. Each day that a violation continues shall constitute a separate violation. If the penalty is not voluntarily paid to the Township, the Township shall institute a civil enforcement proceeding before a district justice in accordance with Section 1601 of the Second Class Township Code, 53 P.S. §66601, as amended.

3. All ordinances or parts of ordinances conflicting with the provisions of this Ordinance are hereby repealed.

4. Ordinance No. 1-81 is amended in no other way.

5. This Ordinance shall become effective five (5) days after it is enacted.

This Ordinance is hereby enacted and ordained this day of 2012.

PENN FOREST TOWNSHIP

Wanda B. Penn

Chesterie Fazio

Judith M. Knappenbeyer

ATTEST:

Secretary