

TOWNSHIP OF PENN FOREST ORDINANCE NO. 1-81

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

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 of 1981."

Section 101 - Authority. This ordinance is enacted pursuant to authority granted by the Act of December 31, 1965, P.L. 1257, as amended; 53 P.S. 6901, et sec, 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 the 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 - Specific terms.

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.

Amusements - All manner and form of entertainment including diversions, sports, pass time, or recreation. Amusements shall not include entertainment by firehouses and 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 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 1981 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 1/2) per centum of the amount charged or paid.

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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.

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. Payments shall be made and reports filed quarterly unless the amount collected in any one month exceeds \$200.00 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 reporting is required, said reports and payments are to be made no later than the fifteenth 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 - Penalties

Section 500 - There is hereby imposed for the violation of any provision of this ordinance a fine or penalty in an amount not to exceed \$300.00 as determined by the District Magistrate 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.

ARTICLE VI - Miscellaneous

Section 600 - 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 effect the validity of this ordinance as a whole or any part or provision thereof other than the part so decided to be invalid or unconstitutional.

Section 601 - 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 602 - 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 5th day of January, 1981 in lawful session duly assembled.

TOWNSHIP OF PENN FOREST

*Repealed*  
*Joseph B. Beckwith*  
*Arthur A. [unclear]*

OFFICER  
J. NANOVIC  
HARF, PA.

ATTEST:

*[Signature]*