

ROBINSON TOWNSHIP

ORDINANCE NO. 2-89

ORDINANCE IMPOSING AN ANNUAL TAX FOR GENERAL REVENUE PURPOSES ON THE GROSS ADMISSIONS CHARGED FOR AMUSEMENTS AND ENTERTAINMENTS CONDUCTED AND OPERATED IN ROBINSON TOWNSHIP, WASHINGTON COUNTY, PENNSYLVANIA, REQUIRING THE FILING OF RETURNS AND GIVING OF INFORMATION AND IMPOSING UPON THOSE WHO ARE CONDUCTING AMUSEMENT WITHIN THE TOWNSHIP THE DUTY OF COLLECTING THE TAX AT THE SOURCE, PROVIDING FOR THE ADMINISTRATION, COLLECTION AND ENFORCEMENT OF SAID TAX, AND IMPOSING PENALTIES FOR VIOLATIONS THEREOF.

Robinson Township, by its Board of Supervisors, hereby ordains and enacts under the authority of the Act of December 31, 1965, P.L. 1257, as amended, known as the Local Tax Enabling Act 53 Purdons 6901 et seq. as follows:

SECTION I

Unless otherwise expressly stated, the following terms shall have, for the purposes of this Ordinance, the meanings herein indicated:

(a) the term "Admission" shall mean a monetary charge of any character whatsoever, including donations, contributions and dues, or membership fees charged or paid, or in any manner received, for the privilege of attending or engaging in any amusement as hereinafter defined and/or for the privilege of belonging to an organization that falls within the terms and conditions contained hereinbelow. "Admission" shall not include any tax added to the charge.

(c) The term "person" shall include natural person, firm, association, copartnership or corporation. Whenever used in any clause prescribing and imposing a penalty, or both, the term "person" as applied to a corporation or association, shall mean the officers thereof.

IN THIS ORDINANCE, the singular shall include the plural and the masculine shall include the feminine and the neuter.

SECTION II

A tax is hereby imposed, for general revenue purposes, at the rate of ten (10) per cent of the price of the admission to each and every amusement within Robinson Township, Washington County, Pennsylvania.

PROVIDED: that where no fixed admission is charged, the tax shall be based upon the gross admissions collected.

SECTION III

After the effective date of the Ordinance, any person desiring to conduct or continue to conduct any amusement as defined herein wherein the same shall include gun or sportsmen's clubs within the Township, shall file with the treasurer of said Township, an application for a permanent amusement or a temporary permit, as the case may be, and shall pay the fee for such permit required by this Section. In case of any amusement or organization that is to continue for longer than ten (10) days, a permanent amusement permit shall be issued at a fee of \$25.00 . In

PROVIDED: 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, but not limited to the following: theatrical performance, operatic performance, motion picture exhibition, sound motion picture exhibition, carnival circus, show, concert, lecture, sports event, swimming or bathing pool, vaudeville show, side show, amusement park, dance hall, sportsmen's organization, and all forms of entertainment therein, including but not limited to: miniature golf course, golf course, bowling alley, billiard game, athletic contest, auto race, midget auto race, shooting and/or marksman competition, gun or sportsmen's club, and any other form of diversion, sports, pastime or recreation for which admission or dues is charged or paid.

PROVIDED FURTHER: that the "amusement" shall not include any form of entertainment, the proceeds of which, after payment of reasonable expenses, inure exclusively for the benefit of religious, education, or duly recognized and certified charitable institutions or organizations, veterans' organizations, or police or fireman's organizations.

the case of any amusement or organization that is to continue for ten (10) days or less, a temporary permit shall be issued at a fee of \$10.00 . Any amusements or organizations that exist on a continuing basis shall pay an annual permit fee of \$25.00 for which an annual permit shall be issued. The Township shall furnish the permit form.

SECTION IV

Every holder of a permanent permit (as opposed to temporary permit or annual permit) shall, on or before the 10th day of the month, transmit to the treasurer 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 and at the same time shall pay over to the treasurer 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 treasurer 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 treasurer 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 the 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.

Every holder of an annual permit shall, on or before the 1st day of June, transmit to the treasurer a report, under oath or affirmation, of the total admissions dues or other monies charged or collected and the total amount of tax due from such person upon such admissions dues or fees under this Ordinance and at the same time shall pay over to the treasurer the entire amount of said tax due.

SECTION V

If any tax levied in pursuant of this Ordinance shall not be paid when due, a penalty of 10% of the amount of the tax due and unpaid shall be added thereto. The treasurer shall have the power to examine the records and books of any person to determine their liability under this Ordinance.

SECTION VI

Any information gained by the Treasurer as a result of any return, investigations, or verifications required or authorized by the Ordinance shall be confidential, except for official purposes. Any disclosure of any information contrary to the provisions of this section, shall constitute a violation of this Ordinance.

SECTION VII

All taxes imposed by this Ordinance, together with all penalties, shall be recoverable by the Township as other debts of like amount are recovered.

SECTION VIII

Any person convicted in a summary proceeding before any District Magistrate of violating or failing to carry out any of the provisions of or requirements of this Ordinance or of neglecting, failing or refusing to furnish complete and current reports or returns or to pay over any tax levied by this Ordinance at the time required or of knowingly making any incomplete or 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 Five Hundred and no|100 (\$500.00) dollars 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 (30) days. Each day that a violation continues shall be deemed a separate offense punishable by a like fine or penalty.

PROVIDED: that such fine or penalty shall be in addition to any other penalty imposed by any other section of this Ordinance;

SECTION IX

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 effect 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 of Robinson that this Ordinance would have been adopted had such unconstitutional illegal, or invalid sentence, clause, section or part thereof not been included herewith:

SECTION X

This Ordinance shall go into effect thirty (30) days after date of adoption.

ORDAINED AND ENACTED BY THE TOWNSHIP OF ROBINSON, Washington County, Pennsylvania this 13th day of November, 1989.

ROBINSON TOWNSHIP

Donald R. Santos
Chairman

Thelbert C. Capitan
Supervisor

Blanche R. Slater
Supervisor

ATTEST:

Blanche R. Slater
Secretary