

ORDINANCE NO. 85-7
OF THE
TOWNSHIP SUPERVISORS OF THE
TOWNSHIP OF HILLTOWN
BUCKS COUNTY, PENNSYLVANIA

AN ORDINANCE OF THE TOWNSHIP OF HILLTOWN IMPOSING A TAX
TO AMUSEMENTS AND REQUIRING PERMITS FOR THE OPERATION
THEREOF.

PREAMBLE

The Hilltown Township Board of Supervisors, pursuant to the authority of the Local Tax Enabling Act, P.L. 1257, No. 511, December 31, 1965, 53 P.S. Section 6901, et seq., (1982), hereby adopts the following Ordinance imposing a tax on any admissions to amusements and requiring permits therefor.

Section One. Definitions. As used in this Ordinance, the following terms shall have the meanings indicated, unless a different meaning clearly appears from the context:

ADMISSION - monetary charge of any character, including contributions, donations, dues or membership fees, periodic or otherwise, charged for the privilege of attending or engaging in amusement as hereinafter defined; provided "admission" shall not include tax added or charge expressly subject to the Tax Reform Code of 1971, 72 P.S. Section 7161 et seq., (1982) as hereafter amended, supplemented, modified or reenacted by the General Assembly of Pennsylvania.

AMUSEMENT - all manner or form of entertainment, diversion, sport, pastime, or recreation within the Township for which admission is charged or paid, except motion picture theatres.

PERSON - any individual, partnership, limited partnership, association, firm or corporation. Whenever used in any clause prescribing or imposing a penalty, "person" as applied to associations, shall mean the partners thereof; and as applied to corporations, the officers thereof.

The singular shall include the plural; the plural shall include the singular; and the masculine shall include the feminine.

Section Two. Imposition of Tax. A tax is imposed, for general revenue purposes, at the rate of ten percent (10%) of the admission price to each amusement within the Township for which the individual admission price is ten cents (10¢) or more. The tax shall not be charged and collected on:

1. Monetary charge paid by any bona fide student in a public school or college for the privilege of attending amusements conducted or participated in by such school or college.

2. Admission 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 food, refreshment or merchandise, and the price for food, refreshment or merchandise is not increased during the time when such entertainment is offered. In the event that the price of such food, refreshment or merchandise is increased during times the entertainment is offered, then such increase in the price as is paid by one purchasing such food, refreshment or merchandise shall be deemed to be an admission.

3. Admission where the proceeds thereof, after payment of reasonable expenses, inure exclusively to the benefit of any charitable, religious, civic or non-profit educational organization whose status is evidenced by proof of Internal Revenue Service tax exemption.

Section Three. Permit Required. No amusement shall be conducted within the Township unless and until it has been registered, a registration certificate has been issued, and such certificate remains in effect and unrevoked. A permanent permit shall be required for any amusement that is to continue for longer than thirty (30) days. A temporary permit shall be required for any amusement that is continual for less than thirty (30) days.

Section Four. Permit Expiration. Permanent permits shall expire on December 31 of the year in which issued. Temporary permits shall be valid until the last day the amusement is conducted, but not exceeding thirty (30) days from the date of issue.

Section Five. Permit Application. On forms supplied by the Township, the following information shall be printed in ink or typewritten:

1. whether a "temporary" or "permanent" permit;
2. name and address of the person receiving the permit;
3. location of the amusement covered by the permit;
4. type of amusement;
5. time period for which the permit is issued;
6. number of the permit; and

7. date the permit is issued.

If the applicant is a partnership, association, or a corporation, the application shall state the name and addresses of the principal officers thereof, and any other information prescribed by the Township for purposes of identification. The registration shall be signed and verified by oath or affirmation by the person receiving the permit, if a natural person, and in the case of an association or partnership, by a member or partner thereof, and in the case of a corporation, by an executive officer thereof, or some person specifically authorized by the corporation to sign the registration to which shall be attached written evidence of his authority.

Section Six. Issuance of Permit. Upon filing of the completed application form, the Township shall issue to the applicant an annual or temporary permit. Separate permits shall be issued for entities who own or operate more than one (1) place of amusement within the Township. The permit shall be valid only for the person in whose name is it issued and for the conduct of an amusement at the place or places designated therein. The permit shall not be assignable and shall be at all times conspicuously displayed at the place or places for which issued. Whenever any registration certificate issued under the provisions of this Ordinance is defaced, lost, or destroyed, the Township may issue a duplicate certificate to the holder thereof.

Section Seven. Payment of Tax Due; Report to be Submitted by Permit Holders.

1. Every holder of a permanent permit shall, on or before the last day of every calendar year, transmit to the Township, under oath or affirmation, a report of the total admissions charged or collected by him during the preceding calendar year and, of the total taxes due thereon under this Ordinance. When the report is submitted, the Permittee shall pay the Township the entire amount of the tax due.

2. Every holder of a temporary permit, shall at the close of each week during which the amusement was held, transmit to the Township, under oath or affirmation, a report of the total admission charged or collected by him on such day, and of the total tax due thereon under this Ordinance. When the report is submitted, the Permittee shall pay the Township the entire amount of the tax due. On the date of expiration of the temporary permit, the Permittee shall, in addition, submit to the Township, under oath or affirmation, a report of all admissions charged or collected during the period in which such temporary permit was in effect and of all taxes due and paid. When he submits this report, he shall pay the entire amount of taxes remaining unpaid.

3. In the case of amusements for which the established price is subject to the Federal Admissions Tax imposed by Section 4231 of

the Internal Revenue Code of 1954, as amended, if the Federal Tax on the established price on any given admission is equal to or greater than fifty percent (50%) of the amusement tax due to the Township on the established price under this Ordinance, a credit of thirty percent (30%) of the Township tax will be allowed.

Section Eight. Duties of the Township.

1. The Township and its agents are charged with the duties of collecting and receiving taxes, fines, and penalties by this Ordinance. It shall be their duty to keep a record showing the amount received by them, from who received, and the date of such receipt.

2. The Township's duly appointed agents are hereby empowered with the approval of the Board of Supervisors of the Township to prescribe, adopt and promulgate rules and regulations relating to any matter pertaining to the administration and enforcement of this Ordinance and are charged with enforcing the provisions of this Ordinance and any rules and/or regulations promulgated pursuant hereto.

3. If any person required to secure a permit under this Ordinance shall fail to file a report at the time specified herein or shall file a report which on its face appears incorrect or insufficient, the Township shall assess said person or persons an amount of tax which the Township deems reasonable and appropriate. In all cases of assessment, the Township shall give the parties assessed a notice in which shall be stated the amount of the tax imposed or levied.

4. Every holder of an amusement permit shall keep and maintain complete records showing the daily admissions charged or collected, the amount of tax due and any other information necessary to determine the amount of tax due. Said records shall be available for inspection by Township officials.

5. Any person aggrieved by any decision of the Township shall have the right of appeal to the Court of Common Pleas of Bucks County.

6. If the tax on a permanent amusement is not paid on or before the thirtieth day after the due date, a penalty of five dollars (\$5.00) or ten percent (10%) of the unpaid tax, whichever is greater shall be added to the tax.

7. In addition to the penalties provided above, unpaid taxes shall bear interest at the rate of one percent (1%) per month or fractional part of a month from thirty (30) days after the date they are due and payable until paid.

Section Nine. Penalties. Any person who shall violate any provision of this Ordinance shall, upon conviction thereof, be sentenced to pay a fine of not more than Five Hundred Dollars (\$500.00) and/or to imprisonment for a term not to exceed ninety (90) days.

1. The duly appointed agents of the Township shall have the power in the name of the Township to institute proceedings against any and all persons who violate the provisions of this Ordinance.

2. If for any reason the tax is not paid when due and suit is brought for the recovery of any such tax, the person liable there-fore shall, in addition, be liable for the costs of collection and interest and penalties herein imposed.

Section Ten. Repealer. All Ordinances or Resolutions which are inconsistent herewith are hereby repealed.

Section Eleven. Severability. If any sentence, clause, section or part of this Ordinance is for any reason found to be un-constitutional, illegal, or invalid such unconstitutionality, illegality, or invalidity shall not affect or impair any of the remaining provi-sions, sentences, clauses, sections or parts of this Ordinance. It is hereby declared as the intent of the Township that this Ordinance would have been adopted had such unconstitutional, illegal or invalid sentence, clause, section or part thereof not been included herein.

Section Twelve. Effective Date. This Ordinance shall be-come effective thirty (30) days after enactment and shall continue on a calendar year basis without annual reenactment.

SO ENACTED THIS 28th
day of May, A.D., 1985.

HILLTOWN TOWNSHIP
BOARD OF SUPERVISORS

Wm. P. J. [Signature]
Mary E. [Signature]
Robert H. [Signature]