

TITLE FIVE – Taxation

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ARTICLE 331
Amusement Admission Tax

EDITOR'S NOTE: Act 160 of 1967 removes from Act 511, the Local Tax Enabling Act, the provisions of Sections 4,5 and 7 of the act relating to annual re-enactment of taxes and specifies that every tax levied under the provisions of the act would continue in force on a calendar or fiscal year basis without annual re-enactment unless the rate of the tax was subsequently changed.

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CROSS REFERENCE

Power to tax – see Act 511 (53 P.S. §6901-6924)

331.01 TITLE.

This article shall be known and may be cited as the "Amusement Admission Tax Ordinance". (Ord. 4206 §1. Approved 12-7-67.)

331.02 DEFINITIONS.

The following words and phrases when used in this article shall have the meanings ascribed to them herein unless the context clearly indicates otherwise.

- (a) "Admission" means monetary charge of any character whenever charged or paid for the privilege of engaging in amusements, including cover charges.
- (b) "Amusement" means all manners and forms of entertainment within the City, including but not limited to the following: juke boxes, pinball machines, dances, plays, athletic events, musical presentations, roller skating, shows other than movies, concerts and exhibitions, and any form of mechanical and/or electronic device for which admission is charged or paid. (Ord. 5190 §1,2. Approved 12-21-82.)
- (c) "Person" means any individual, partnership, limited partnership, association or corporation.
- (d) "Person selling an admission" means the owner of the amusement and the proprietor of the establishment in which the amusement is physically located.
- (e) "Collector" means the City Treasurer.
- (f) (EDITOR'S NOTE: Former Subsection (f) was repealed by Ordinance 6014, approved 12-8-2005.)
(Ord. 4206 §2. Approved 12-7-67.)

331.03 ESTABLISHMENT OF TAX.

A tax is hereby imposed for general revenue purposes upon the sale of admission to any amusement within the City. Every person selling an admission shall pay an annual tax in the amount of \$100 for each amusement device or any other amusement as defined in Section 331.02(b). Primary liability for the annual tax imposed shall be with the actual owner of the amusement device or sponsor of any amusement, however, should the actual owner of the amusement device or sponsor of such amusement fail to pay the annual tax by the tax due date, payment shall be made by the proprietor of the establishment in which the amusement is physically located. (Ord. 5190 §3. Approved 12-21-82.)

331.04 STATUTORY AUTHORITY.

This article is enacted under the authority of "The Local Tax Enabling Act" as enacted by the General Assembly of the Commonwealth of Pennsylvania as Act No. 511, approved December 31, 1965. (Ord. 4206 §4. Approved 12-7-67.)

331.05 PERMIT; APPLICATION PROCEDURE; SEAL.

- (a) On and after January 1, 2006, any person selling an admission to any amusement within the City shall, before selling an admission, file with the City Treasurer an application for an amusement admission permit.
- (b) If any person desires to sell an admission to any amusement and cannot file the application as set forth in Subsection (a) hereof because the Treasurer's office is closed, such person may proceed to sell such admission, provided that:
 - (1) He gives notice of his intention and the exact physical location of the amusement to the office answering the Police Bureau telephone or the office in charge at the desk of the Police Headquarters in City Hall;
 - (2) He does not commence to sell admission to the amusement until the elapse of one-half hour after receipt of such notice by the Police Bureau; and
 - (3) He makes application for the proper amusement admission permit with the Treasurer during the following business day.
- (c) Every application for such permit shall be made upon a form prescribed, prepared and furnished by the Treasurer and shall set forth the name under which the applicant conducts or intends to conduct the selling of an admission to any amusement, the location of the amusement covered by the application and such other information as the Treasurer may require. If the applicant conducts or intends to conduct the sale of admissions to any amusement at more than one location within the City, a separate application shall be filed for each such location. The application shall be signed by the applicant, or applicants, if an individual, and in the case of an association or partnership, by a member or partner thereof, and in the case of a corporation, by an officer thereof.
- (d) Upon the issuance of every amusement permit, as provided for herein, the Treasurer or her authorized agent shall provide to the person selling an admission a label as evidence of payment. Such label shall indicate the year for which the tax payment is made. It shall be the duty of each person selling an admission to conspicuously post such label within such premises. In the case of loss, defacement or destruction of any label, the person to whom the label was issued shall, within the next business day, apply to the

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Director for a new label, who shall issue the same upon payment of a \$5 fee for the duplicate label.

(e) to (g)

(EDITOR'S NOTE: Former subsections (e) to (g) were repealed by Ordinance 5190, Section 4, approved 12-21-82.)

(Ord. 4206, §5. Approved 12-7-1967; Ord. 5190 §4. Approved 12-21-1982; Ord. 6014 § 2. Approved 12-8-2002.)

331.06 to 331.08

(EDITOR'S NOTE: Former Sections 331.06 to 331.08 were repealed by Ordinance 5190, sections 5,6 and 7, approved 12-21-82.)

331.09 DELINQUENT PAYMENT.

(a) If any person selling an admission neglects or refuses to make any report or payment as herein required, an additional 50% of the amount of the tax shall be added by the City Treasurer. The amount of tax under the provisions of this article shall be due and payable on March 15 and shall bear interest at the legal rate from the date due until the date paid. The additional 50% tax as provided hereunder shall be in addition to the interest provisions of this article.

(b) In the event a person or an organization sponsoring an amusement, as defined herein, shall do so at a date subsequent to March 15 of any year, such sponsor shall apply for the permit and pay the amusement tax no later than 10 days prior to the date on which the performance or event is to be held. The penalty and interest provisions shall be calculated from 10 days prior to the date on which the performance or event was held. With regard to mechanical and/or electronic devices, any such devices which are newly installed or placed after March 15 of the year shall also require a permit and tax payment, which such permit shall be applied for prior to the placement, with such tax due and payable within 10 days of placement. For the purpose of this article, the transfer of a properly licensed device from one location to another location shall not be construed as a new installation or placement.

(Ord. 5190 §8. Approved 12-21-82; Ord. 6014 §3. Approved 12-8-2005.)

331.10 TAX DETERMINATION BY DIRECTOR OF FINANCE AND PERSONNEL.

(EDITOR'S NOTE: Former Section 331.10 was repealed by Ordinance 5190, Section 9, approved 12-21-82.)

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331.11 TAX USE.

All taxes and penalties collected or received under the provisions of this article shall be paid into the City Treasury for the use and benefit of the City.
(Ord. 4206 §11. Approved 12-7-67.)

331.12 DUTIES OF TREASURER.

The Treasurer is hereby authorized and directed to make and keep such records, prepare such forms, make such regulations and take such other measures as may be necessary or convenient to carry this article into effect. (Ord. 4206 §12. Approved 12-7-67; Ord. 6014 §4. Approved 12-8-2005.)

331.13 SEVERABILITY.

The provisions of this article are severable and if any of the provisions or exemptions are held illegal, invalid or unconstitutional, the decision of the court shall not affect or impair any of the remaining provisions of this article. It is hereby declared to be the legislative intent that this article would have been adopted if such illegal, invalid or unconstitutional provisions or exemptions had not been included therein.
(Ord. 4206 §13. Approved 12-7-67.)

331.14 EFFECTIVE DATE.

This article shall become effective January 1, 1968, and shall remain in force and effect thereafter. (Ord. 4206 §15. Approved 12-7-67.)

331.99 PENALTY.

Any person or any officer, agent, servant or employee thereof who fails, neglects or refuses to comply with any of the terms or provisions of this article, or any requirement or regulation made pursuant thereto and authorized thereby shall be fined not less than \$100 nor more than \$300 or imprisoned not more than 90 days, or both. The fine imposed by this section shall be in addition to any other penalty imposed by any other section of this article.
(Ord. 4206 §14. Approved 12-7-67; Ord. 4566 §1. Approved 3-22-73.)