

AN ORDINANCE OF THE BOARD OF SUPERVISORS OF TILDEN TOWNSHIP, BERKS COUNTY, PENNSYLVANIA, TO PROVIDE REVENUE BY IMPOSING A TAX UPON SALES OF ADMISSION TO PLACES OF AMUSEMENT, ENTERTAINMENT, DIVERSION, SPORT, RECREATION AND PASTIME; REQUIRING ALL PERSONS, PARTNERSHIPS, ASSOCIATIONS AND CORPORATIONS SELLING SUCH ADMISSIONS TO SECURE PERMITS; IMPOSING DUTIES, AND CONFERRING POWERS UPON THE TAX COLLECTOR; PRESCRIBING THE METHOD AND MANNER OF COLLECTING THE SAID TAX; PROVIDING CERTAIN EXEMPTIONS AND IMPOSING PENALTIES.

BE IT ENACTED AND ORDAINED and it is hereby ENACTED AND ORDAINED by the Supervisors of Tilden Township as follows:

SECTION 1 - This Ordinance shall be known and may be cited as the "Admission Tax Ordinance", and is enacted under the authority of the Act of the General Assembly of the Commonwealth of Pennsylvania, enacted December 31, 1965, P.L. 511, known as the Local Tax Enabling Act.

SECTION 2 - The following words and phrases when used in this Ordinance shall have the meaning ascribed to them in this section except where the context clearly indicates a different meaning:

"Amusement". All manner and forms of entertainment, including, among others, theatrical or operatic performances, concerts, vaudeville, circuses, carnivals, fairs and side-shows, all forms of entertainment at fair grounds and amusement parks; athletic contests or diversion, including, among others, wrestling matches, boxing and sparring exhibitions, football and baseball games, skating, golfing, tennis, hockey, bathing, swimming, archery, shooting, riding, dancing, and all other forms of diversion, sport, recreation, or pastime, shows, exhibitions, contests, displays, and games; as well as all other methods of obtaining monetary admission charges, donations, contribution:

or monetary charges of any character, from the general public, or a limited or selected number thereof.

"Established Price". Regular monetary charge of any character whatsoever, including donations, contributions, fixed and exacted, or in any manner fixed and received by producers, as herein defined, from the general public, or a limited or selected number thereof, directly or indirectly, for the privilege to attend or engage in any entertainment or amusement, provided that when such entertainment or amusement is conducted at any roof garden, night club, cabaret, or other place where the charge for admission is wholly, or in part, included in the price paid for refreshment, service, or merchandise, the amount paid for admission to such amusement shall be deemed to be the amount of the cover or minimum charge if any.

"Person". Every individual person, co-partnership, association, unincorporated enterprise owned by two (2) or more persons, or corporation, domestic or foreign. Whenever used in any clause prescribing and imposing a penalty, or both, the term "person" as applied to co-partnerships or associations, shall mean the partners, or members thereof, and as applied to corporations, the officers thereof.

"Place of Amusement". Any place, indoors, or outdoors, within the Township of Tilden, Berks County, Pennsylvania, where the general public or a limited or selected number thereof, may, upon payment of any established price, attend or engage in any amusement as herein defined.

"Producer". Any person, as herein defined, conducting any place of amusement, as herein defined, where the general public, or a limited or selected number thereof, may, upon

the payment of an established price, attend or engage in any amusement.

"Temporary Amusement". An amusement to be conducted at one location for a period of less than one (1) month.

The singular shall include the plural, and the masculine shall include the feminine and the neuter.

SECTION 3 (a) - On and after the effective date of this Ordinance, it shall be unlawful for any producer to continue to conduct, or thereafter to begin to conduct any form of amusement at any permanent or temporary place of amusement, or any itinerant form of amusement within the Township of Tilden, unless an amusement permit or permits shall have been issued to him as hereinafter prescribed and the tax herein imposed paid in accordance with the provisions herein made.

(b) Every producer, desiring to continue to conduct or hereafter to begin to conduct any amusement within the Township of Tilden, shall file an application for a permanent, temporary or itinerant amusement permit or permits, as the case may be, with the Tax Collector. Every application for such permit or permits shall be made upon a form prescribed, prepared and furnished by the Tax Collector, and shall set forth the name under which the applicant conducts or intends to conduct an amusement, whether the applicant conducts or intends to conduct a permanent or temporary place, or an itinerant place of amusement, and such other information as the Tax Collector may require. If the applicant has or intends to have more than one place of amusement within the Township of Tilden, the application shall state the location of each place of amusement, and in the case of the itinerant form of amusement, the date and length of time such amusement is to be conducted at each place. In the case of

an application for a permit for a temporary place of amusement, the application shall state the name and address of the owner, lessee or custodian of the premises upon which such amusement is to be conducted. If the applicant is an association or a corporation, the application shall state the names and addresses of the principal officers thereof, and any other information prescribed by the Tax Collector for purposes of identification. The application shall be signed by the producer, if a natural person, and in the case of an association, by a member or partner thereof, and in the case of a corporation, by an officer thereof.

At the time of making such application, the applicant shall pay to the Tax Collector a permit fee of One Dollar (\$1.00) for each temporary or annual permit.

Upon approval of the application and the payment of any permit fee or fees herein required, the Tax Collector shall grant and issue to each applicant an annual or temporary amusement permit for each place of amusement within the Township of Tilden set forth in his application. Amusement permits shall not be assignable, and shall be valid only for the persons in whose names they are issued, and for the conduct of amusements at the places designated therein, and shall at all times be conspicuously displayed at the places for which they are issued. All permits for permanent places of amusement shall expire on the first day of January next succeeding the date upon which they are issued, unless sooner suspended, surrendered or revoked for any cause by the proper authorities of the Township of Tilden. Permits for temporary places of amusement or for forms of itinerant amusement shall expire at the time specified therein. The producer of an itinerant form of amusement shall notify the Tax Collector promptly of any change in the original contemplated itinerary, either as to

date, or time of, the conduct of the amusement at each place.

(c) Permits issued for permanent places of amusement, under the provisions of this ordinance, may be renewed annually before the first day of January, upon application made to the Tax Collector, and the payment of a renewal fee of One Dollar (\$1.00). Whenever any permit, issued under the provision of this ordinance, is defaced, destroyed, or lost, the Tax Collector may issue a duplicate permit to the holder of the defaced, destroyed, or lost permit upon the payment of a fee of Fifty Cents (\$.50).

(d) The Tax Collector may suspend, or, after hearing, revoke an amusement permit whenever he finds that the holder thereof has failed to comply with any of the provisions of this ordinance. Upon suspending or revoking any amusement permit, the Tax Collector shall request the holder thereof to surrender to him immediately all permits, or duplicates thereof, issued to him, and the holder shall surrender promptly all such permits to the Tax Collector as requested. Whenever the Tax Collector suspends an amusement permit, he shall notify the holder immediately, and the Board of Supervisors of the Township of Tilden shall afford him a hearing, if requested, within five (5) days of such notice. After such hearing the Board of Supervisors of the Township of Tilden shall either rescind the order of suspension, or good cause appearing therefor, shall continue the suspension or revoke the permit.

SECTION 4 (a). A tax is hereby imposed upon the sale of admission to places of amusement at the rate of five per cent (5%) of the established price charged the general public, or a limited or selected group thereof, by any producer for such admission, which shall be paid by the person acquiring the same.

(b) In the case of persons (except bona fide employees of a producer, or municipal or state officers on official business or totally blind persons) admitted free or at reduced rates to any place of amusement, at a time when and under circumstances under which an established price is charged to other persons, the tax, imposed by this ordinance shall be computed on the established price charged to such other persons of the same class for the same or similar accommodations, to be paid by the person so admitted.

(c) In the case of persons having the permanent use of boxes or seats in any place of amusement, or a lease for the use of such box or seat in such place of amusement, the tax, imposed by this ordinance, shall be computed on the established price for which a singular box or seat is sold for each performance or exhibition at which the box or seat is used or reserved by or for the lessee or holder, such tax to be paid by the lessee or holder.

SECTION 5 (a) Producers shall collect the tax imposed by this ordinance and shall be liable to the Township of Tilden as agents thereof for the payment of the same into the Township Treasury through the Tax Collector, as hereinafter provided in this ordinance.

(b) Where permits are obtained for conducting temporary amusements by persons who are not the owners, lessees, or custodians of the places where amusements are to be conducted, or where the temporary amusement is permitted by the owner, lessee, or custodian of any place, to be conducted without the procurement of a permit or permits required by this ordinance, the tax, imposed by this ordinance, shall be paid by the owner, lessee or custodian of such place where such temporary amusement

is held or conducted, unless paid by the producer conducting the amusement.

SECTION 6 (a) For the purpose of ascertaining the amount of tax payable by the producers to the Township of Tilden it shall be the duty of:

1 - Every producer, except as hereinafter provided, conducting a place of amusement on or before the tenth day of each month, after the effective date of this ordinance, to transmit to the Tax Collector on a form prescribed and prepared by him, a report of the amount of tax collected by him during the preceding month.

2 - Every producer conducting a temporary place of amusement or itinerant form of amusement, shall file a report with the Tax Collector, or his duly authorized agent, promptly after each performance.

(b) All reports required under this section shall show such information as the Tax Collector shall prescribe.

(c) Every producer, at the time of making every report required by this section, shall compute and pay to the Tax Collector the taxes collected by him and due to the Township of Tilden during the period for which the report is made, provided, however, that such producer may deduct therefrom two (2) per centum thereof, providing payment is made on or before the due date thereof. The amount of all taxes imposed under the provisions of this ordinance shall in the case of places of permanent amusement be due and payable on the tenth day of the next succeeding month, and in the case of temporary or itinerant forms of amusement, it shall be due and payable on the day the reports in such cases are required to be made under this section, and all such taxes shall bear interest at the rate of one-half of

one per centum (1/2%) per month, or fractional part of a month, from the date they are due and payable until paid.

SECTION 7 - If any producer shall neglect or refuse to made any report or payment as herein required, an additional ten per centum (10%) of the amount of the tax shall be added by the Tax Collector and collected. All such taxes shall be recoverable by the Township of Tilden as other debts due it are now by law recoverable.

SECTION 8 - If the Tax Collector is not satisfied with the report and payment of tax made by any producer under the provisions of this ordinance, he is hereby authorized and empowered to make a determination of the tax due by such producer, based upon the facts contained in the report, or upon any information within his possession, or that shall come into his possession, and for this purpose the Tax Collector of the Township of Tilden is authorized to examine the books, papers, tickets, ticket-stubs and records of any producer, taxable under this ordinance, to verify the accuracy of any report or payment made under the provisions thereof or to ascertain whether the taxes imposed by this ordinance have been paid.

SECTION 9 - If any producer shall neglect or refuse to made any report and payment of tax required by this ordinance, or if, as a result of an investigation by the Tax Collector, a report is found to be incorrect, the Tax Collector shall estimate the tax due by such producer, and determine the amount due by him for taxes, penalties, and interest thereon.

SECTION 10 - All taxes, interest and penalties collected or received under the provisions of this ordinance shall be paid into the Treasury of the Township of Tilden for the use and benefit of the Township of Tilden.

SECTION 11 - The Tax Collector is hereby authorized and

directed to make and keep such records, prepare such forms and take such other measures as may be necessary or convenient to carry this ordinance into effect and may, in his discretion, require reasonable deposits to be made by applicants for temporary permits.

SECTION 12 - If any sentence, clause, section or part of this Ordinance is for any reason found to be unconstitutional, illegal or invalid, such unconstitutionality, illegality or invalidity shall not affect or impair any of the remaining provisions of this Ordinance. It is hereby declared as the intent of the Board of Supervisors that this Ordinance would have been adopted had such unconstitutional, illegal or invalid sentence, clause, section or part thereof not been included herein.

SECTION 13 - Any person, co-partnership, association or corporation who shall fail, neglect or refuse to comply with any of the terms of provisions of this ordinance or if any regulation or requirement pursuant thereto and authorized thereby shall be subject to a fine or penalty not to exceed One Hundred Dollars (\$100.00) and costs for each such offense, or to undergo imprisonment for not more than thirty (30) days for the non-payment of such fine or penalty and costs within ten (10) days from the imposition thereof. Such fine or penalty imposed by this section shall be in addition to any other penalty imposed by any other section of this ordinance.

SECTION 14 - This ordinance shall go into effect on the first day of January, 1967, and the tax levied hereunder shall be imposed for one year only.

SECTION 15 - All ordinances or parts of ordinances conflicting with the provisions of this ordinance are hereby repealed

insofar as they are inconsistent with this ordinance.

Enacted and ordained this 7th day of December, 1966.

Attest:

Lina M. Scherberg
Secretary

Harold R. Strout
Supervisor

George E. Savage
Supervisor

Lester J. Epling
Supervisor