

Westfall Township

Ordinance No. 158

An Ordinance of Westfall Township, Pike County, Pennsylvania for the purpose of establishing an Amusement Tax in the Township of Westfall, including defining Amusement and the imposition of the Tax; providing for registration by producers of amusements; procedures for collection of the Tax from producers of the Amusement; providing for the filing of reports and payment of the Tax by producers of Amusements; indicating penalties and determination by the Township of the amount of Tax due, disposition of taxes, interest and penalties; prescribing penalties for violation; and providing for the collection and disposition of monies collected.

NOW THEREFORE, Westfall Township Supervisors, Pike County, Pennsylvania, hereby adopt the following Ordinance.

Section 1: TITLE – This Ordinance shall be known and may be cited as the Westfall Township Amusement Tax Ordinance.

Section 2: AUTHORITY - The Westfall Township Supervisors, under, and by virtue of and pursuant to the authority granted by the “Local Tax Enabling Act” 53 P.S. 6924.101 *et seq.*, do hereby enact and ordain this ordinance.

Section 3: POLICY – The Board of Supervisors of Westfall Township have determined that an Amusement Tax will be in the best interest of the common good as to increase general revenues within the Township for purposes of providing residents with essential services.

Section 4: DEFINITIONS – The following words, terms, and phrases, when used in this ordinance, unless the context clearly indicates otherwise, shall have the following meaning ascribed to them:

- a.) ADMISSION- Monetary charge of any character whatsoever, including, but not limited to, donations, contributions, the price of season tickets, or parking fees, charged or paid by persons for the privilege of attending or engaging in amusements as defined below.
- b.) AMUSEMENT – All manor and forms of entertainment, subject to tax as set forth in the Local Tax Enabling Act, including, but not limited to, theatrical performances, concerts, circus’s, carnivals, side shows, all forms of entertainment at fair grounds and amusement parks, floor shows, dance exhibitions, trade shows, craft shows, art show and exhibitions, sporting events, any and all forms of live entertainment, and all other diversion, sport, recreation or past time for which admissions charges are obtained from the general public or a limited or selected number thereof, directly or indirectly. Except, however, the following shall not be subject to the tax; fees charged

for activities, the predominant purpose or nature of which is exercise, fitness, health maintenance, improvement or rehabilitation, health or nutrition education, or weight control; admissions to motion picture theaters; admissions to a bowling alley or bowling lane; and, any other activities exempted from tax liability in the Local Tax Enabling Act.

- c.) ASSOCIATION – any partnership, limited partnership or other form of unincorporated enterprise.
- d.) PERSON - any natural person or persons, partnership, association, joint venture, or corporation. Whenever used in a clause prescribing and imposing a penalty, the term “person” as applied to a partnership or association shall mean the partners or the members thereof, and as applied to a corporation, the officers or agents thereof. If applicable, the singular shall include the plural; the plural shall include the singular; and the masculine shall include the feminine.
- e.) PLACE OF AMUSEMENT- any place, indoors or outdoors, partly or wholly within the Township, where the general public, or limited or select number thereof, may, upon payment of admission, attend or engage in any amusement defined herein.
- f.) PRODUCER – any person or association as defined above, conducting any place of amusement.
- g.) SECRETARY- the Secretary of Westfall Township, Pike County, Pennsylvania.
- h.) TOWNSHIP- the Township of Westfall, Pike County, Pennsylvania.

Section 5: IMPOSITION OF TAX- a tax is hereby levied, assessed and imposed, for general Township purposes, upon the admission to any amusement within the Township, at a rate of 1 % of the admission charged and collected, such tax to be paid by the person charged or paying the admission. Provided, where no fixed admissions is charged, the tax shall be paid upon the gross amount collected, and shall be paid by the producer, if not paid by the person charged or paying such admission.

Section 6: REGISTRATION BY PRODUCERS

- a.) On or after the effective date of this Ordinance, every producer who at that time is conducting and every person who thereafter begins to conduct any amusement within the Township shall register with the secretary.

- b.) The registration shall be for permanent amusements (those conducted at one location in excess of one month) or temporary amusements (those conducted at one location for a period of one month or less than one month), as the case may be, and each shall be made upon a form prescribed, prepared, and furnished by the Township, and shall set forth the name under which the producer conducts or intends to conduct the amusement, whether the amusement is permanent or temporary, the location of the amusement, the type of amusement, and such other information as the Township may require. If the producer has or intends to have more than one place of amusement within the Township, the producer shall register the places of amusement and shall state the location of each. In the case of registration for a temporary amusement or for a temporary place of amusement, the producer shall also state the date or dates and length of time the amusement is to be conducted at each place, and the name and address of the owner, lessee or custodian of the premises upon which that amusement is to be conducted. If the producer is an association or incorporation, the names and addresses of the principal officers thereof and any other information prescribed by the Township for purposes of identification must be given. The registration shall be signed and verified by oath or affirmation by the producer, if a natural person, and in the case of a corporation, by an executive officer, or some person specifically authorized to sign the registration, to which shall be attached the written evidence of the persons authority.
- c.) Upon completion of any registration form by producer or the proper officer or agent, the Township through its representative shall issue to that producer an annual or a temporary registration certificate for each of the producers places of amusement, within the Township. The registration certificates shall not be assignable and shall be valid only for the producer in whose name the certificate was issued and for the conduct of amusements at the place designated in the certificate, and shall at all times be conspicuously displayed at the places for which issued. All registration certificates for permanent amusements shall expire on December 31 of the calendar year for which they are issued. Registration certificates for temporary amusements shall expire at the time specified on the certificate.
- d.) Every producer conducting a permanent amusement shall register that amusement prior to commencing operations, and annually within the Township before January 1 of each year.

Section 7: COLLECTION BY PRODUCERS

- a.) Producer shall collect the tax imposed by this ordinance and shall be liable to the township, as agents thereof, for the payment of the tax to the Township or its designated representative.
- b.) Where any temporary amusement is conducted by any person who is not the owner, lessee or custodian of the place of amusement, or any temporary amusement is, after effective date of this ordinance permitted by the owner, lessee or custodian of any place, to be conducted without its being registered with the Township as required by this ordinance, the collection of the tax imposed by this ordinance shall be the responsibility of the owner, lessee or custodian of the place where the amusement is held or conducted and shall be collected and paid by the owner, lessee or custodian, unless collected and paid by the producer conducting the amusement.
- c.) Where any producer shall begin to conduct a permanent amusement after the effective date of this ordinance and that producer is not the owner of the place where the permanent amusement is to be conducted or the owner of any place permits the producer to begin to conduct a permanent amusement in that place after the effective date of this ordinance without its being registered with the Township as required herein, the collection of the tax imposed by this ordinance shall be the responsibility of the owner of the place where the permanent amusement is conducted and shall be collected and paid by the owners unless collected and paid by the producer conducting the permanent amusement.

Section 8: REPORTS AND PAYMENT OF TAXES – For the purpose of ascertaining the amount of tax collected and payable by the producers to the Township, it shall be the duty of every producer except as provided below, conducting a place of amusement, on or before the tenth day of each month, to transmit to the Township or its representative on forms prescribed and prepared by the Township, a report of the amount of the tax collected by the producer during the preceding month.

- a.) Every producer conducting a temporary amusement shall file a report with the Township or its representative promptly after each performance as directed at the time of registration.
- b.) All reports required under this section shall show the information prescribed by the Township.
- c.) All taxes hereunder shall be recoverable as other debts of like amounts are by law recoverable.
- d.) Every producer, at the time of making every report required by this Ordinance, shall compute and pay to the Township or its representative, the taxes collected by the producer and due to the Township during the period for which the report is made. The

amount of all taxes imposed under this ordinance, in the case of places of permanent amusement, shall be due and payable on the tenth day of the next succeeding month, and in the case of every temporary amusement, shall be due and payable on the day the reports in those cases are required to be made under this section, and all such taxes shall bear interest at the rate of one half of one percent per month, or fractional part of a month, from the date they are due and payable, until paid.

Section 9: PENALTY – Any person who violates any provision of this ordinance or any order of the Township of Westfall issued pursuant to this ordinance shall, upon summary conviction, be sentenced to pay a fine of not more than three hundred dollars for each separate offense and, in default of the payment of such fine, may be sentenced to imprisonment for ninety (90) days for each separate offense.


Section 10: COLLECTOR-The collector of the tax shall be appointed annually by the Township to serve until removed or successor appointed. The collector shall receive such compensation for services as the Township shall determine. The Collector shall collect and receive all taxes levied under this ordinance, shall furnish a receipt of their payment and shall keep a record showing the amount received by the collector from each taxpayer under this ordinance and the date of each receipt. The collector shall give bond to the Township with the bonding company authorized by law to act as surety in a sum as the Township by resolution shall direct. A surety bond shall be conditioned on the faithful performance of the collectors official duties.

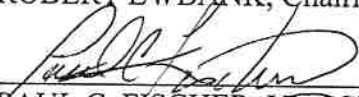
Section 11: REPEALER – All other ordinances or parts thereof which are in conflict with this ordinance are hereby repealed.


Section 12: VALIDITY – The provisions of this ordinance are severable, and if any section, clause, sentence, part, or provision thereof shall be held illegal, invalid, or unconstitutional by any court of competent jurisdiction, such decision of the court shall not affect or impair the remaining sections, clauses, sentences, parts or provisions of this ordinance. It is hereby declared to be the intent of the Township of Westfall Board of Supervisors that this ordinance would have been adopted if such illegal, invalid, or unconstitutional section, clause, sentence, part, or provision had not been included herein.

Section 13: EFFECTIVE DATE - This ordinance shall become effective this 4th day of January, 2013.


**BOARD OF SUPERVISORS
WESTEALL TOWNSHIP**


ROBERT EWBANK, Chairman


PAUL C. FISCHER, Vice Chairman


RAYMOND BANACH, Supervisor


LARRY FLANSBURG, Supervisor


ROBERT MELVIN, Supervisor

ATTEST: 
LISA GREEN, SECRETARY