

ORDINANCE NO. 228

AN ORDINANCE OF THE BOROUGH OF PATTERSON HEIGHTS PROVIDING FOR THE LEVY AND COLLECTION OF A TAX FOR GENERAL REVENUE PURPOSES ON AMUSEMENTS, EVENTS AND THE LIKE WITHIN THE GEOGRAPHICAL LIMITS OF THE SAID BOROUGH; PROVIDING FOR THE SECURING AND ISSUANCE OF PERMITS FOR THE COLLECTION OF THE TAX; AND PENALTIES FOR VIOLATION THEREOF.

BE IT ORDAINED AND ENACTED by the Council of the Borough of Patterson Heights and it is hereby ordained and enacted by virtue of the authority of the same, and by authority granted by the General Assembly of Pennsylvania, by "The Local Tax Enabling Act" of 1965, also known as Act No. 511 of 1965, its amendments and supplements, as follows:

Section I. Unless otherwise expressly stated, the following terms shall have, for the purpose of this ordinance, the meaning herein indicated:

(a) The term "Admission" shall mean monetary charge of any character whatsoever, including payments, donations, contributions, dues, or membership fees (periodical or otherwise) charged or paid for the privilege of attending or engaging in amusements as hereinafter defined.

PROVIDED: That in the case of persons (except bona fide employees of the person conducting the amusement or Borough officers on official business) 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, the following: Theatrical performance, operatic performance, carnival, circus, show, concert, lecture, sports event, swimming or bathing pool, side show, amusement park and all forms of entertainment therein, dancing, golfing, tennis, bowling, billiard game, athletic contest, and any other form of diversion, sport pastime, or recreation for which admission is charged or paid.

PROVIDED: That "amusement" shall not include any form of entertainment 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 for refreshment or merchandise.

PROVIDED FURTHER: That "amusement" shall not include any form of entertainment, the proceeds of which, after payment of reasonable expenses, ensure exclusively to the benefit of religious, education, or charitable institutions, societies, or organizations; veterans' organizations; non-profit organizations; or police or firemen's pension organizations.

(c) The term "person" shall include natural person, firm, association, co-partnership, or corporation (except such corporations as are exempt from taxation under the Act of Assembly, known and cited as "The Local Tax Enabling Act" of 1965, its amendments and supplements).

SECTION II. A tax is hereby imposed, for general Borough purposes, at the rate of ten per cent (10%) of admission to any amusement within the geographical limits of the Borough of Patterson Heights.

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

PROVIDED FURTHER: As relating to golf courses, the tax base upon which the tax shall be levied shall not exceed forty percent of the greens fee. The greens fee shall include all costs of admissions to the golf course.

SECTION III. After October 1, 2002, any person desiring to conduct, or to continue to conduct, any amusement within the Borough of Patterson Heights shall file with the Borough Secretary an application for a permanent amusement permit or a temporary amusement permit, as the case may be, and shall pay the fee for such permit required by this section. In the case of any amusement that is to continue for longer than ten (10) days, a permanent amusement permit shall be issued at a fee of Ten dollars (\$10.00). In the case of any amusement that is to continue for ten (10) days or less, a temporary permit shall be issued at a fee of Five dollar (\$5.00).

The Borough Secretary shall procure at the expense of the Borough a sufficient number of permit forms, on each of which the following information shall be printed or inserted in ink or by typewriter:

Whether a temporary or a permanent permit.

The name and address of the person receiving the permit.

The location of the amusement covered by the permit.

The type of amusement.

The period of which the permit is issued. (Permanent permits shall be good until December 31<sup>st</sup> of the year in which issued; temporary permits shall be good until the last day the amusement is conducted)

The number of the permit.

The date when the certificate is issued.

The signature of the Borough Secretary.

Every permit shall be issued in duplicate. The original, to which the Borough Seal shall be affixed, shall be given to the person applying for the permit and the duplicate shall be kept on file by the Borough Secretary.

In case of the loss, defacement, or destruction of any permit, the person to whom the permit was issued shall apply to the Borough Secretary who may issue a new permit, for which a fee of Five dollar (\$5.00) shall be charged.

SECTION IV. Every holder of a permanent permit shall, on or before the 10<sup>th</sup> day of every month, transmit to the Borough Secretary a report, under oath or affirmation, of the total admissions charged or collected and the total amount of tax due from person upon such admissions under this ordinance, and at the same time shall pay over to the Borough Secretary the entire amount of tax due.

Every holder of a temporary certificate shall, at the close of each day on which the amusement is held, pay over to the Borough Secretary 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 Borough Secretary 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 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.

SECTION V. If any tax levied in pursuance of this ordinance shall not be paid when due, a penalty of ten per cent (10%) of the amount of tax due and unpaid shall be added thereto.

SECTION VI. Any information gained by the Borough Secretary or any other official or agent of the Borough as a result of any returns, investigations or verifications required or authorized by this ordinance shall be confidential, except for official purposes, and except in accordance with proper judicial order, or as otherwise provided by law. 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 Borough Solicitor, as provided in "The Local Tax Enabling Act" of 1965, as amended, or as other debts of like amount are recovered.

SECTION VIII. Any person convicted of violating or failing to carry out any of the provisions or requirements of this ordinance or of neglecting, failing, or refusing to furnish complete and correct reports or returns or to pay over any tax levied by this ordinance at the time required or of knowingly making any incomplete, 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 one hundred

(\$100.00) 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.

PROVIDED: That such fine or penalty shall be in addition to any other penalty imposed by any other section of this ordinance.

SECTION IX. This ordinance shall not apply to any person or property as to whom or which it is beyond the legal power of the Borough of Patterson Heights to impose the tax or duties herein provided for.

SECTION X. Any ordinance or part of ordinance conflicting with this ordinance is hereby repealed insofar as the same affects this ordinance.

SECTION XI. 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 affect 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 Borough of Patterson Heights that this ordinance would have been adopted had such unconstitutional, illegal or invalid sentence, clause, section, or part thereof not be included herein.

SECTION XII. This ordinance shall become effective October 1, 2002.


ENACTED and ORDAINED this 9<sup>th</sup> day of Sept., 2002,

by the Town Council of the Borough of Patterson Heights.

BOROUGH OF PATTERSON HEIGHTS

By   
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President of Council

Attest:

  
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Secretary of Council

Examined and Approved this 9 day of Sept., 2002

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