

AN ORDINANCE OF WASHINGTON TOWNSHIP, SCHUYLKILL COUNTY, PENNSYLVANIA, DEFINING AND IMPOSING A TAX ON ADMISSIONS TO AMUSEMENTS; DETERMINING THE RATES OF TAXATION AND REQUIRING PAYMENT OF TAX DUE; REQUIRING A PERMIT FEE AND FOR THE APPLICATION AND EXPIRATION THEREOF; ESTABLISHING THE DUTIES OF THE TAX COLLECTOR AND REQUIRING THE CONFIDENTIALITY OF RETURNS; AND PRESCRIBING PENALTIES FOR VIOLATION.

BE IT ORDAINED AND ENACTED by the Board of Supervisors of Washington Township, Schuylkill County, Pennsylvania, and is hereby ordained and enacted by authority of the same as follows:

Section 1. Authority for Enactment. This ordinance is enacted under authority of the Local Tax Enabling Act, P.I. 1257, No. 511, December 31, 1965, 53 P.S. §6901 et seq. (1982), as hereafter amended, supplemented, modified or reenacted by the General Assembly of Pennsylvania.

Section 2. Definitions. As used 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 and/or engaging in amusements as hereinafter defined; provided, "admission" shall not include tax added or charge expressly subject to the Tax Reform Code of 1971, P.L. 6, No. 2, March 4, 1971, 72 P.S. §7161 et seq. (1982) as hereafter amended, supplement, modified or reenacted by the General Assembly of Pennsylvania.

AMUSEMENT - all manner or form of entertainment, diversion, sport, pastime or recreation within the Township of Washington for which admission in the amount of ten (\$10.00) dollars or more is charged or paid, except motion picture theaters. Admission shall include all gate charges, internal participation charges in entertainment, sporting or other participatory activities relating to amusements.

PERSON - any individual, partnership, limited partnership, limited liability company, limited liability 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; as applied to LLC's or LLP's the members thereof.

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

Section 3. Imposition of Tax. A tax is imposed, for general revenue purposes, at the rate of five (5%) percent of the admission price to each Amusement within the Township for which the

individual admission price is ten (\$10.00) dollars or more. Any business where Amusement is held has the duty to secure a permit and to collect the tax and file reports required by this Ordinance.

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 4. Rate of Tax

1. The rate of tax is five (5%) percent of the price of admission of an amusement.

Section 5. Permit Required. After the effective date of this ordinance, any person desiring to conduct or to continue to conduct any amusement within the township shall file with the tax collector an application for a permanent amusement permit or a temporary amusement permit, as the case may be. A permanent permit shall be issued to an amusement that is to continue for longer than thirty (30) days. A temporary permit shall be issued to an amusement that is to continue for less than thirty (30) days.

Section 6. 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 7. Permit Application. On forms supplied by the tax collector, the following information shall be printed in ink or typewritten.

1. Name of the Township of Washington;
2. Whether a "temporary" or a "permanent" permit;
3. Name and address of the Person receiving this permit;
4. Location of the amusement covered by the permit;

5. Type of amusement;
6. Period for which the permit is issued;
7. Number of the permit; and
8. Date the permit is issued.
9. A fee of \$10.00 shall be submitted with an application for a permanent application. A fee of \$10.00 shall be submitted with an application for a temporary permit. Checks should be made payable to Washington Township Tax Collector.

Every permit shall be signed by the permittee and issued in duplicate. The original shall be given to the permittee and the duplicate shall be kept on file by the tax collector, permit officer, Township Secretary or other designee of the Township Board of Supervisors.

In case of loss, defacement, or destruction of any permit, the permittee shall apply to the tax collector for re-issuance.

Section 8. 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 quarter, transmit to the tax collector under oath or affirmation, a report of the total admissions charged or collected by him during the preceding calendar quarter and of the total tax due thereon under this ordinance. When he submits this report, he shall pay the tax collector the entire amount of tax due.
2. Every holder of a temporary permit shall at the close of each day the amusement was held, transmit to the tax collector 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 he submits this report, he shall pay the tax collector the entire amount of tax due. On the day of expiration of the temporary permit, the permittee shall, in addition, submit to the Township of Washington, 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.

Provided: any holder of a temporary permit who is a resident of the Township of Washington, or who has a permanent place of business therein, may submit the reports hereinabove required of himself on the day following the days hereinabove specified.

Provided: in every case, the tax collector shall furnish to the person paying any tax levied under this ordinance a receipt for the payment of such tax.

Section 9. Duties of the Tax Collector.

1. The tax collector is charged with the duties of collecting and receiving taxes, fines, and penalties imposed by this ordinance. It shall be his duty to keep a

record showing the amount received by him, from whom received, and the date of such receipt.

2. The tax collector and his duly appointed agents are hereby empowered with the approval of Township Board of Supervisors of the Township of Washington to prescribe, adopt and promulgate rules and regulations relating to any matter pertaining to the administration and enforcement of this ordinance, and 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 tax collector or his duly appointed agents shall assess said person or persons an amount of tax which said tax collector or his agents deem reasonable and appropriate. In all cases assessments, the tax collector or his duly appointed agents 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.
5. Any person aggrieved by any decision of the tax collector shall have the right to appeal to the Court of Common Pleas, as in all other cases.

Section 10. Confidential Nature of Returns. Any information gained by the tax collector or any other official, agent or employee of Washington Township, as a result of any returns, investigations, hearings, or verifications required or authorized by this ordinance shall be confidential, except in accordance with the proper judicial order or as otherwise provided by law.

Section 11. 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 six hundred (\$600.00) dollars and in default of payment to imprisonment for a term not to exceed thirty (30) days.

1. The tax collector or his duly appointed agents shall have the power in the name of the Township of Washington 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 therefore shall, in addition, be liable for the costs of collection and interests and penalties herein imposed.

Section 12. Repealer. All ordinances or parts of ordinances which are inconsistent herewith are hereby repealed. The following ordinances or parts thereof are specifically repealed: None

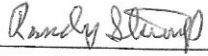
Section 13. Severability. If any sentence, clause, section, or part of this ordinance is for any reason found to unconstitutional, illegal, or invalid, such unconstitutionality, illegality or invalidity shall not affect or impair any of the remaining provision, sentences, clauses, sections or parts of this ordinance. It is hereby declared as the intent of the Washington Township 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 14. Effective Date. This ordinance shall become effective on January 1, 2008 and shall continue on a calendar year basis, thereafter, without annual reenactment.

ENACTED AND ORDAINED by the Board of Supervisors of Washington Township,
Schuylkill County, Pennsylvania on the 12th day of November, 2007.

ATTEST:

WASHINGTON TOWNSHIP BOARD OF
ADVISORS



Secretary



Chairman