

ORDINANCE NO. 02-03

**TOWNSHIP OF MORGAN
GREENE COUNTY, PENNSYLVANIA**

AN ORDINANCE OF THE MORGAN TOWNSHIP BOARD OF SUPERVISORS IMPOSING A TAX ON ADMISSIONS TO AMUSEMENTS; ESTABLISHING THE RATES OF TAXATION AND REQUIRING PAYMENT OF TAX DUE; REQUIRING A PERMIT, FEE AND APPLICATION; ESTABLISHING THE EXPIRATION DATE THEREOF; ESTABLISHING THE DUTIES OF THE DESIGNATED TAX COLLECTOR; REQUIRING A CONFIDENTIAL RETURN; AND PRESCRIBING PENALTIES FOR VIOLATIONS.

WHEREAS, it is now deemed necessary for the protection of the health, cleanliness, comfort and safety of the citizens of the Township of Morgan to enact this Ordinance; and

WHEREAS, the Pennsylvania Second Class Township Code, provides authority to enact Ordinances relating to the subject of this Ordinance and the procedure thereof.

NOW THEREFORE, pursuant to the authority conferred upon it by the Second Class Township Code of Pennsylvania, the Board of Supervisors of the Township of Morgan, County of Greene, Pennsylvania, does hereby enact this Ordinance as aforementioned by ENACTING AND ORDAINING the following:

SECTION 1: SHORT TITLE

This Ordinance shall be known as the "AMUSEMENT TAX ORDINANCE.."

SECTION 2: AUTHORITY FOR ENACTMENT

This ordinance is enacted under authority of the Local Tax enabling Act, P.L. 1257, No. 511, December 31, 1965, 53 P.S. §§6901 et seq., as hereafter amended, supplemented, modified or re-enacted by the General Assembly of Pennsylvania.

SECTION 3: DEFINITIONS

As used in this ordinance, the following terms shall have the meanings indicated, unless a different meaning clearly appears from the context:

Admission or Price - monetary charge of any character, including contributions, donations, due or membership fees, periodic or otherwise, charged for the privilege of attending 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, supplemented, modified or reenacted by the General Assembly of Pennsylvania.

Amusement - all manner or form of entertainment, diversion, sport, pastime or recreation, to include trade shows, craft shows and similar exhibitions, within the Township of Morgan for which admission is charged or paid, except that the term "amusement" shall not include motion picture exhibitions or sound motion picture exhibitions.

Amusement Facility - the physical site or building upon or within which the amusement takes place and to which admission fees are charged for entry thereto.

Person - every natural person, co-partnership, association, joint venture or corporation. Whenever used in clause prescribing and imposing a penalty, the term "person" as applied to co-partnerships, associations or joint ventures shall mean the partners or members thereof; and as applied to corporations shall mean the officers thereof.

If applicable, the singular shall include the plural; the plural shall include the singular; the masculine shall include the feminine.

SECTION 4: IMPOSITION OF TAX

A tax is hereby imposed for general revenue purposes at the rate of ten (10%) percent of the admission price to each and every amusement within Morgan Township for which the individual price of admission is ten (10¢) cents or more.

SECTION 5: RATE OF TAX

(a) Where the price is fixed or established, the tax shall be collected on each admission of ten (10¢) cents or more according to the following table:

If the price is: 10 cents to 19 cents 1 cents tax

20 cents to 29 cents 2 cents tax

30 cents to 39 cents 3 cents tax

40 cents to 49 cents 4 cents tax

50 cents to 59 cents 5 cents tax

60 cents to 69 cents 6 cents tax

70 cents to 79 cents 7 cents tax

80 cents to 89 cents 8 cents tax

90c cents to 99 cents 9 cents tax

If the price is one (\$1.00) dollar or more the tax shall be collected on each admission at the rate of ten (10%) percent of each dollar of price plus the following bracket charges upon any fractional part of a dollar in excess of even dollar amounts:

0 cents to 94 cents no tax

10 cents to 19 cents 1 cents tax

20 cents to 29 cents 2 cents tax

30 cents to 39 cents 3 cents tax

40 cents to 49 cents 4 cents tax

50 cents to 59 cents 5 cents tax

60 cents to 69 cents 6 cents tax

70 cents to 79 cents 7 cents tax

80 cents to 89 cents 8 cents tax

90 cents to 99 cents 9 cents tax

(b) Where the price is not fixed or established, the tax shall be collected based upon the gross admission fee or fees collected.

(c) Where the price of admission is wholly or in part included in the price paid for refreshment, service and/or merchandise, where purchase of such refreshment, service or merchandise is required as a condition for admission, the taxable price shall be deemed to be fifty percent (50%) of the price paid for refreshment, service and/or merchandise.

(d) The maximum tax imposed on any single admission shall not exceed seventy-five (75¢) cents.

SECTION 6: EXEMPTION

(a) The tax imposed by this Ordinance shall not apply to admission to any form of amusement which involves participation of the students, and which is sponsored, organized, and promoted by, and whose benefits inure to a public school(s) or public school district(s) within the Commonwealth of Pennsylvania or a non-profit organization created and operated to coordinate such events, such as the Pennsylvania Interscholastic Athletic Association, or organization(s) or association(s) comprised of public school officials or public school educators, if a majority of the members of such non-profit organization consist of public schools or public school districts, public school officials, or public school educators.

(b) In order to obtain an exemption from payment of this tax, the public school(s) or public school district(s) or the non-profit organization described as aforesaid, must request the exemption from the Morgan Township Board of Supervisors, in writing, no later than thirty (30) days prior to the scheduled event. A failure to strictly follow this requirement, and/or a failure to fully and accurately provide any relevant information requested by the Morgan Township Board of Supervisors to verify the basis for the exemption shall be cause for the Township to deny the exemption.

SECTION 7: PERMIT REQUIRED

(a) After the effective date of this Ordinance, any person desiring to conduct or to continue to conduct any amusement, the price of admission to which is subject to tax under this Ordinance, shall file with the Secretary/Treasurer of the Township an application for either a permanent amusement permit or a temporary amusement permit, as the case may be. If the owner of the facility in which the amusement is to be held or take place is different from the person desiring to conduct or continue to conduct the amusement, the application shall be jointly filed by the owner of the facility and the party conducting the amusement. In the case of any amusement that is to

continue for longer than ten (10) days, a permanent amusement permit shall be issued. In the case of any amusement that is to continue for ten (10) days or less, a temporary permit shall be issued.

(b) The applications shall be in such form as the Secretary/Treasurer or designated Tax Collector of the Township shall prescribe and shall include the following requests for information:

- (1) The proper legal name and address of the person conducting the amusement;
- (2) The proper legal name and address of the person owning the facility in which the amusement is to be conducted;
- (3) The type of permit being applied for;
- (4) The location of the amusement covered by the permit;
- (5) The admission price or prices charged or to be charged;
- (6) The approximate total receipts anticipated;
- (7) The names and addresses of co-partners, members, and/or officers of the person conducting the amusement;
- (8) Type/description of amusement; and
- (9) Period for which the permit is to be issued.

If the application is filed by a corporation, it shall be signed by two officers. If the application is filed by a co-partnership, association or joint venture, the application shall be signed by all partners and members.

(c) Upon receipt of a properly completed and executed application, the Treasurer shall issue the applicable permit which shall be in such form as the Board of Supervisors shall determine.

SECTION 7: PERMIT EXPIRATION

A permanent permit shall remain in effect until terminated by the holder or upon ten (10) days written notice from the Township or its designated Tax Collector. A temporary permit shall be valid until the last day the amusement is conducted.

SECTION 8: PAYMENT OF TAX DUE; REPORT TO BE SUBMITTED BY PERMIT HOLDERS

(a) Every holder of a temporary permit which shall include the owner of the facility and the party conducting the amusement, shall within ten (10) days after the close of the amusement, pay over to the appointed amusement tax collector the amount of tax due from such person under this Ordinance upon the admissions for such Amusement, and at the same time shall submit to the appointed amusement tax collector a report of the total admissions charged and/or collected for the amusement and the total amount of tax due on such admissions. On the day of expiration of such temporary permit, the person(s) holding the permit shall, in addition, submit a report to the appointed Township Tax Collector, 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.

(b) Every holder of a permanent permit, which shall include the owner of the facility and the party conducting the amusement, shall, on or before the fifteenth day of each month and on or before the thirtieth day of each month, unless special arrangements are approved by the Township, pay over to the appointed Township Tax Collector the amount of tax due from such person, under this Ordinance, upon admissions for the preceding collection period (16th through month end due on 15th of following month and 1st through 15th due on 30th of same month), and at the same time shall submit to the appointed Township Tax Collector, under oath or affirmation, a report of the total taxable admissions charged or collected during such collection period and the total amount of the tax

due on such admissions. If the 15th or 30th falls on a holiday or weekend day that tax shall be paid on the following business day.

(c) In the event the owner of the facility is not identical to the party conducting the amusement, each party shall be fully responsible for proper reporting of tax due and payment of the tax due.

SECTION 9: APPOINTMENT AND DUTIES OF TAX COLLECTOR

(a) The Board of Supervisors shall appoint, from time to time a tax collector for the tax imposed by this Ordinance. The amusement tax collector is charged with the duties of collecting and receiving taxes, fines, and penalties imposed by this Ordinance. It shall be its duty to keep a record showing the amount received by it, from whom received, and the date of such receipt.

(b) The amusement tax collector and its duly appointed agents are hereby empowered with the approval of the Supervisors of the Morgan Township Board of Supervisors to prescribe, adopt and promulgate rules and regulations relating to any matter pertaining to the administration and enforcement of this Ordinance, and are charged with enforcing the provisions of this Ordinance and any rules and/or regulations promulgated pursuant hereto.

(c) 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 amusement tax collector or its duly appointed agents shall assess said person or persons an amount of tax which said amusement tax collector or its agents deem reasonable and appropriate. In all cases of assessment, the amusement tax collector or its duly appointed agents shall give the parties assessed a notice in which shall be stated the amount of the tax imposed or levied.

(d) Every holder of an amusement permit shall keep and maintain complete records showing the daily admission charged or collected, the amount of tax due and any other information

necessary to determine the amount of tax due. Said records shall be retained by the holder of an amusement permit for a three year period following payment of the tax.

(e) Any person aggrieved by any decision of the Amusement Tax Collector shall have the right to appeal to the Court of Common Pleas, as in all other cases.

SECTION 10: UNAUTHORIZED DISCLOSURE

Any information gained by the Secretary/Treasurer of the Township, or any other official or agent of the Township 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, and any person unlawfully divulging such information shall be guilty of a misdemeanor, and upon conviction thereof, shall be sentenced to pay a fine not exceeding three-hundred (\$300.00) dollars, and the costs of prosecution, or to undergo imprisonment, as provided by law.

SECTION 11: PENALTIES AND INTEREST

(a) If any person shall fail to pay, when due, tax due under this Ordinance, a penalty of ten percent (10%) of the amount of tax due and unpaid shall be added thereto.

(b) If any person shall fail to obtain a permit, or shall fail to collect and/or remit any tax due, or shall fail to file complete and correct reports or returns when due, or shall knowingly make a false or fraudulent report, or shall violate or attempt to violate any provision of this Ordinance, such person shall be liable, upon conviction in a summary proceeding before any Justice of the Peace, to a fine not exceeding three-hundred (\$300.00) dollars for each and every offense, and the costs of prosecution, and in default thereof, to undergo imprisonment in the county Prison for a period not exceeding thirty (30) days. Each day that a violation continues shall be deemed a separate offense punishable by like fine or penalty. Any fine or penalty hereunder shall be in addition to the ten (10%)

ORDAINED AND ENACTED INTO LAW by the Board of Supervisors of Morgan Township, Greene County, Pennsylvania, this 9th day of September, 2003.

**TOWNSHIP OF MORGAN
BOARD OF SUPERVISORS**

By: 
Shirl Barnhart, Chairman

By: 
James Gayman, Vice Chairman

By: _____
George E. Handford, 3rd Member

ATTEST:


Relda K. Litten, Secretary/Treasurer

Dennis M. Makel, Esquire
P.O. Box 4193
Washington, PA 15301