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2024
MUNICIPALITY OF
NORRISTOWN
AMUSEMENT TAX RETURNS

MAKE CHECK PAYABLE TO:
NORRISTOWN MUNICIPALITY

TAX DUE
MONTHLY

IMPORTANT: Permanent Amusement – This return must be filed with the full remittance of tax due on or before the 10th day of each month for the previous month's liability.

Temporary Amusement – This return must be filed with the full remittance due upon the conclusion of each day of business.

Business Name and Address _____ Account #: _____	OFFICE USE ONLY	
	DATE REC'D _____	AMOUNT REC'D _____
	CHECK NO _____	BATCH NO _____
A. Reporting Period _____ Mo. _____ Yr.	INDICATE TYPE OF BUSINESS	
B. Nature of Business _____	_____ New _____ Established	
C. Date Local Operations Began _____	_____ Itinerant _____ Seasonal _____ Transient	
D. Merc/BP Lic. Number _____		

PLEASE USE PROPER LINE IN COMPUTING TAX ... NOTE Tax is to be computed on the "Established" price charged for admission regardless of free or discounted sales.

A. AMUSEMENT (PERMANENT)

1a. Number of Admissions/Collections _____ X Price of Admissions/Collections \$ _____
2a. Total Admissions/Collections Received \$ _____
3a. Compute Amusement Tax (5% x 2a) \$ _____
4a. TOTAL DUE THIS STATEMENT A. \$ _____

B. AMUSEMENT (TEMPORARY)

1b. Number of Admissions/Collections _____ X Price of Admissions/Collections \$ _____
2b. Total Admissions/Collections Received \$ _____
3b. Compute Amusement Tax (5% x 2b) \$ _____
4b. TOTAL DUE THIS STATEMENT B. \$ _____

TOTAL TAX DUE (A + B) \$ _____

ADD: 10% Penalty if paid after 10th of Month \$ _____

FINES, COST, ETC. \$ _____

TOTAL DUE \$ _____

AFFIRMATION: I hereby certify under penalties provided by law that all the statements made herein and/or any supporting schedule or exhibit are the best of my knowledge and belief true, correct, and complete. If this return is prepared by a person other than the taxpayer, his declaration is based on all the information which he has any knowledge.

Signature (X) _____ Date _____

Signature of person preparing return (if other than taxpayer) Name _____ Title _____

Phone Number () _____

FAILURE TO RECEIVE A TAX RETURN DOES NOT ENTITLE OWNER TO DISREGARD THE PENALTY OR INTEREST ON TAXES OWED.
INFORMATION ON REVERSE SIDE

IMPORTANT INFORMATION

1. The Municipality of Norristown Amusement Tax Resolution/Ordinance imposes the following tax upon the admission fee or privilege to attend or engage in any amusement.
2. The tax is imposed at the rate of Five (5%) Per Centum of the established price charged by any producer for such privilege.
3. Permits: Every producer desiring to conduct any amusement within the Municipality of Norristown shall obtain a permit before initiating any business activities. If the applicant has or intends to have more than one place of amusement, a separate permit must be obtained for each place of amusement.
4. "Admissions" shall have the following meaning ascribed: A monetary charge of any character whatever, including donations, contributions and dues, or membership fees, periodical or otherwise, charged or paid for the privilege of attending or engaging in amusement, as hereinafter defined, provided that, in the case of persons, except bona fide employees of the person conducting the amusement or Municipality officers on official business, admitted free or at the 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.
5. "Amusement" shall have the following meaning ascribed: All manner and form of entertainment, including among others, a theatrical performance, operatic performance, motion-picture exhibition, carnival, circus, show, concert, lecture, sports event, swimming or bathing pool, vaudeville show, sideshow, amusement park and all forms of entertainment therein, dancing, golf course, bowling alley, billiard game, athletic contest, and any other form of diversion, sport, pastime or recreation for which admission, as herein defined, is charged or paid, by any person for the privilege of attending or engaging therein.
6. In the case of permanent places of amusement, returns of the amount of tax collected shall be made on or before the 10th day of the following month.
7. Producers of temporary, seasonal, or itinerant places of amusement shall file a report promptly after each performance and the tax collected shall be due and payable on the day such reports are required to be made.
8. Neglect or refusal to make any report or payment as required will subject the producer to additional penalty Ten (10%) Percent of the amount of the tax.
9. Any producer who fails, neglects, or refuses to comply with the Resolution and Ordinance may be fined Six Hundred Dollars (\$600.00) and in default may be imprisoned for a period not exceeding thirty (30) days.
10. The amusement permit shall at all times be conspicuously displayed at the place for which it was issued.