

ORDINANCE NO. 1971-2

AN ORDINANCE OF THE TOWNSHIP OF ALBANY, BERKS COUNTY, PENNSYLVANIA, PROVIDING FOR THE LEVY AND COLLECTION OF A TAX, FOR GENERAL TOWNSHIP PURPOSES, ON ADMISSIONS TO AMUSEMENTS WITHIN THE TOWNSHIP OF ALBANY FOR THE FISCAL YEAR 1971 AND FOR EACH SUBSEQUENT YEAR THEREAFTER, PURSUANT TO THE ACT OF THE GENERAL ASSEMBLY, APPROVED DECEMBER 31, 1965, NO. 511, AS AMENDED, KNOWN AS "THE LOCAL TAX ENABLING ACT."

BE IT ENACTED AND ORDAINED by the Board of Supervisors of the

Township of Albany, and it is hereby enacted and ordained by the authority of the same, pursuant to the Act of the General Assembly, approved the 31st day of December, 1965, No. 511, its amendments and supplements, and known as "The Local Tax Enabling Act," as follows:

SECTION 1. For the purpose of this Ordinance the following terms shall have the meaning herein indicated, unless otherwise expressly stated:

(a) The term "admission" shall mean monetary charge of any character whatever, including, without limiting the generality of the foregoing, donations, contributions and fares, and dues, or membership fees (periodical or otherwise) charged or paid for the privilege of attending, enjoying, or engaging in amusements as herein defined,

PROVIDED, that in the case of persons (except bona fide employees of the person conducting the amusement or public officers on official business) admitted to, or permitted to enjoy or engage in, the amusement free or at reduced rates at a time when, and in 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, without limiting the generality of the foregoing, theatrical performance, motion picture exhibition, sound motion picture exhibition, carnival, circus, show, concert, lecture, sports event, swimming or bathing pool, vaudeville show, side show, amusement park, and all forms of entertainment therein, railroad (except a railroad whose rates and services are fixed and regulated by the Pennsylvania Public Utility Commission), dancing, golf course, bowling alley, billiard game, athletic contest, and any other form of diversions, sport, passtime, 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 paid for food or drink or merchandise, PROVIDED, FURTHER, that "amusement" shall not include any form of entertainment the proceeds of which, after payment of reasonable expenses inure exclusively to the benefit of religious, fraternal, educational or charitable institutions, societies, or organizations, veterans' organizations, or police or firemen's pension

organizations.

(c) The term "person" shall include natural person, firm, association, co-partnership, and corporation (except such corporations as are exempt from taxation under said Act of Assembly approved the 31st day of December, 1965, No. 511, as amended and supplemented, known as "The Tax Enabling Act. ").

(d) The term "Township" shall mean the Township of Albany in the County of Berks and State of Pennsylvania.

(e) The singular shall include the plural and the masculine shall include the feminine and neuter.

SECTION 2. For general Township purposes a tax is hereby imposed upon admissions to any amusement within the Township at the rate of ten percentum (10%) of the price of each admission charged for the fiscal year 1971 and for each subsequent fiscal year thereafter, provided, nevertheless, that where no fixed admission price is charged, the tax shall be based upon the gross admissions collected at the rate of ten percentum (10%) thereof.

SECTION 3. It shall be the duty of the person conducting the amusement to collect the tax hereby imposed and to pay said tax to the Township Secretary as herein provided.

SECTION 4. Any person desiring to conduct, or to continue to conduct, any amusement within the Township, shall file with the Township Secretary an application in writing for an amusement permit, permanent or temporary 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 required each calendar year, and the fee therefor shall be One Dollar (\$1.00). In the case of any amusement that is

to continue for ten (10) days or less, a temporary amusement permit shall be required and the fee therefor shall be fifty cents (\$.50).

At Township expense the Township Secretary shall procure a reasonable number of amusement permit forms providing convenient spaces for the following information:

Serial number, applicant's name and mailing address, location of amusement, type of amusement, period for which permit is issued, and whether temporary or permanent, fee paid, and date of issue.

Every permit shall be made up in duplicate and signed by the Township Secretary, who shall issue the original to the applicant and keep the duplicate on file. For a fee of Fifty Cents (\$.50) the Township Secretary shall issue a certified copy of a permit previously issued.

SECTION 5. On or before the tenth day of every month every holder of a permanent amusement permit shall transmit to the Township Secretary a written report under oath or affirmation of the total admissions charged or collected during the preceding month and the total amount of tax due upon such admissions under this Ordinance, and at the same time shall pay to the Township Secretary the entire amount of tax due. At the close of each day upon which the amusement is held, every holder of a temporary amusement permit shall transmit to the Township Secretary a written report of the total admissions charged or collected during such day, and the total amount of tax due upon such admissions under this Ordinance, and at the same time shall pay to the Township Secretary the entire amount of tax due; and on its expiration date the holder of a

temporary amusement permit shall, in addition, submit a written report under oath or affirmation of all admissions charged or collected and of all tax due and paid. The Township Secretary shall issue a written receipt for each payment of tax under this Ordinance and shall retain a copy thereof on file.

SECTION 6. If any tax imposed by this Ordinance shall not be paid when due, a penalty of ten percentum (10%) of the amount of tax due and unpaid shall be added thereto. Thirty days after the tax shall fall due, interest thereon shall be added thereto at the rate of six percentum (6%) per annum.

SECTION 7. All taxes imposed by this Ordinance, together with all penalties and interest shall be recoverable by the Township Solicitor as other debts of like amount are recoverable.

SECTION 8. Any person convicted before any Justice of the Peace or magistrate 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 to pay any tax imposed by this Ordinance at the time required, or of knowingly making any incomplete, false, or fraudulent reports, or of attempting to do anything whatever to avoid the payment of the whole or any part of the tax imposed by this Ordinance, shall be liable, in addition to any other penalty imposed by this Ordinance, to a fine or penalty not exceeding Fifty Dollars (\$50.00) for each and every offense, and the costs of prosecution, and in default thereof to undergo imprisonment in the county jail for a period not exceeding thirty (30) days.

SECTION 9. All Ordinances and parts of Ordinances conflicting with this Ordinance are hereby repealed to the extent that they conflict.

SECTION 10. If any provisions of this Ordinance be found unconstitutional, illegal, or invalid, such finding shall not effect or impair any of the remaining provisions of this Ordinance. It is hereby declared to be the intent of the Township Supervisors that this Ordinance would have been adopted had such unconstitutional, illegal, or invalid provisions not been included herein.

SECTION 11. This Ordinance shall become effective thirty (30) days after enactment.

SECTION 12. This Ordinance may be cited or referred to as the Albany Township Amusement Tax Ordinance.

ENACTED AND ORDAINED this 18th day of January 1971.

TOWNSHIP OF ALBANY, BERKS COUNTY, PA.

Oscar Kleinsmith

Chairman

John P. Kumbel

Supervisor

Donald Krause

Supervisor

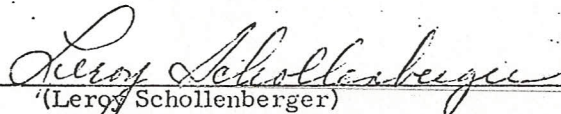
Attest:

Joseph M. ...
Secretary

CERTIFICATION

I, LEROY SCHOLLENBERGER, hereby certify that I am Secretary of the Board of Supervisors of the Township of Albany, Berks County, Pennsylvania, and that the foregoing is a true and correct copy of Ordinance No. 1971 - 2, duly ordained and enacted by the Board of Supervisors of Albany Township in lawful session duly assembled on the 18th day of January, 1971, and that said Ordinance remains unamended and unrepealed.

IN WITNESS WHEREOF, I have hereunto set my hand and seal of the Township of Albany, this 25 day of January, 1971.


(Leroy Schollenberger)
Secretary, Board of Supervisors,
Albany Township, Berks County, Pa.