

ORDINANCE NO. 97

Providing for the levy and collection of a tax, for general borough purposes, on admissions to amusements within the Borough of Clymer.

Be it enacted and ordained by the Borough of Clymer, in Council assembled, and it is hereby enacted and ordained by authority granted to boroughs in the Commonwealth of Pennsylvania, by an Act of the General Assembly approved the 25th day of June, 1947, P. L. _____, Act No. 481.

Section 1. 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 whatever, including donations, contributions and 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 employes 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, 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, dancing, golf course, bowling alley, billard game, athiestic 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 paid for refreshment or merchandise.

(c) The term "person" shall include natural person, firm, association, copartnership, or corporation (except such corporations as are exempt from taxation under the Act of Assembly, 1947, P. L. No. 48).

Section 2. A tax is hereby imposed, for general borough purposes, at the rate of one cent (1¢) for every ten cents (10¢) or fraction thereof, of admission to any amusement within the Borough of Clymer.

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

Section 3. After April 5, 1948, any person desiring to conduct, or to continue to conduct any amusement within the Borough, 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 days, a permanent amusement permit shall be issued at a fee of \$1.00. In the case of any amusement that is to continue for ten days or less, a temporary permit shall be issued at a fee of 50¢.

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:

The name of the borough
 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 for which the permit is issued (permanent permits shall be good until December 31 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 50¢ shall be charged.

Section 4. Every holder of a permanent permit shall, on or before the tenth 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, within twelve (12) hours after 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. Within twenty four (24) hours after 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.

PROVIDED: That the Burgess may in any case direct the Chief of Police to receive any tax due under this act, and to pay over such moneys to the Borough Secretary at the earliest opportunity.

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

Section 5. If any tax levied in pursuance of this ordinance shall not be paid when due, a penalty of ten per cent of the amount of tax due and unpaid shall be added thereto.

Section 6. 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.

ADAG07

Section 7. All taxes imposed by this ordinance, together with all penalties, shall be recoverable by the Borough Solicitor as other debts of like amount are recovered.

Section 8. Any person convicted before the Burgess or any justice of the peace of the borough 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 \$100.00 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 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 9. This ordinance shall not apply to any person or property as to whom or which it is beyond the legal power of the Borough Council to impose the tax or duties herein provided for.

Section 10: Any ordinance or part of ordinance conflicting with this ordinance is hereby repealed insofar as the same affects this ordinance.

Section 11. If any sentence, clause of 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 Council that this ordinance would have been adopted had such unconstitutional, illegal or invalid sentence, clause, section, or part thereof not be included herein.

Section 12. This ordinance shall go into effect April 5, 1948.

Enacted into an ordinance this 1st day of March

Gordon Gibson
President, Borough Council.

Attest:

John E. Steele
Secretary

Approved this 1st day of March, 1948.

John W. Penroy
Burgess.

ADAG07