

No. 57

AN ORDINANCE, PROVIDING FOR THE LEVY AND COLLECTION OF A TAX, FOR GENERAL REVENUE PURPOSES, ON ADMISSIONS TO AMUSEMENTS WITHIN THE BOROUGH OF MILLVILLE, COLUMBIA COUNTY PENNSYLVANIA, AND FIXING PENALTIES FOR VIOLATION OF THE TERMS AND PROVISIONS OF THIS ORDINANCE.

BE IT ORDAINED AND ENACTED, by the Borough Council of the Borough of Millville, and is hereby ordained and enacted by authority of the same:

SECTION 1: Unless otherwise expressly stated, the following terms shall have for the purpose of this Ordinance, the meanings herein indicated

(a) The term "admission" shall mean the 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 employees 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.

PROVIDED FURTHER: That "admission" shall not include the monetary charge paid by any bona fide student in a public school for the privilege of attending or engaging in amusements conducted or participated in by such school.

(b) The term "amusement" shall mean all matter and forma of entertainment including, among others, the following: theatrical performance; operatic performance; motion picture exhibition, and all forms of entertainment therein; show; concert; lecture; sport events; swimming or bathing pool; vaudeville show; side show; amusement park and all forms of entertainment therein; dancing, golf course; athletic contest; and any other forms 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 corporation as are exempt from taxation under the Act of Assembly, 1947, No. 481).

SECTION 2: A tax is hereby imposed for general revenue purposes on admissions to any amusement within the Borough of Millville at the rate of 10% on all admission charges, that is 1¢ for each 10¢ or major fraction.

SECTION 3: After April 2, 1951, any person desiring to conduct, or to continue to conduct any amusement within the Borough of Millville, shall file with the Tax Collector of the Borough of Millville, 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, the section. In the case of any amusement that is to continue for a longer than ten days, a permanent permit shall be issued at a fee of \$1.00. In the case of any permanent amusement that is to continue for ten days or less, a temporary permit shall be issued at a fee of 50¢.

PROVIDED: That where more than one temporary amusement is conducted by one person and the receipts for all of such amusements are accounted for through one office, only one temporary permit upon which all of the amusements conducted by such person or listed, need be secured.

The tax Collector of the Borough of Millville 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 of Millville.

Whether a temporary or a permanent permit.

The name and address of the person receiving the permit.

The location of the amusement or amusements covered by the permit.

The type or types of amusement or amusements.

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 shall be conducted.)

The number of the permit.

The date when the permit is issued.

The signature of the Tax Collector of the Borough of Millville.

Every permit shall be issued in triplicate. The original, to which the seal of the Tax Collector of the Borough of Millville shall be affixed, shall be given to the person applying for the permit and shall be prominently displayed on the premises where the amusement is conducted; the duplicate shall be kept on file by the Tax Collector of the Borough of Millville and the triplicate shall be turned over to the Borough Secretary and kept as part of his records.

In case of the loss, defacement, or destruction of any permit, the person to whom the permit was issued shall apply to the Tax collector of the Borough of Millville, who shall issue a new permit, for which a fee of 50¢ shall be charged. All fees received for issuing permits shall be turned over to the Borough Treasurer and deposited in the General

fund.

SECTION 4: Every holder of a permanent permit shall, on or before the tenth day of every month transmit to the Tax Collector of the Borough of Millville a report under oath or affirmation, of the total admissions charged or collected and the total amount of tax due from such person upon such admissions under this Ordinance, and at the same time shall pay over to the Tax Collector of the Borough of Millville the entire amount of tax due.

Every holder of a temporary permit shall, at the close of each day on which the amusement is held, pay over to the Tax Collector of the Borough of Millville that amount of tax due from such person under this Ordinance upon

admissions for such day, and at the same time shall submit to the Tax Collector of the Borough of Millville a report of the total admissions charged or collected on such day the total amount of tax due on such admissions. On 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 the Ordinance, and to pay over such moneys to the Tax Collector of the Borough of Millville at the earliest opportunity.

PROVIDED: That in every case the Tax Collector or the Chief of Police of the Borough of Millville shall furnish to the person paying any tax levied under this Ordinance a receipt of 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 10% of the amount of the tax due and unpaid shall be added thereto.

SECTION 6: If any information gained by the Tax collector of the Borough of Millville 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.

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 any Justice of the Peace of the Borough of violating or failing to carry out any of the provisions or requirements of the Ordinance, or neglecting, failing or refusing to furnish complete and correct reports or returns, or to pay over any tax levied by the Ordinance at the time required, or knowingly making any incomplete or fraudulent returns, or of attempting to do anything whatever to avoid payment of the whole or any part of the tax imposed under this Ordinance, shall be

liable to a fine or penalty of not exceeding \$50.00 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 of not exceeding 30 days.

PROVIDED: That such fine or penalty shall be in addition to any other Section of the 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 of 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: In any sentence, clause or 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 the remaining provisions, sentences, clauses or Sections or parts of this Ordinance. It is hereby declared as the intent of the Borough Council of the Borough of Millville, that this Ordinance would have been adopted has such unconstitutional, illegal or invalid sentence, clause Section, or part thereof not been included herein.

SECTION 12: THIS ORDINANCE SHALL GO INTO EFFECT April 2, 1951.

Passed February 26, 1951

Approved February 26, 1951

John Bowen, Burgess Paul K. Girton, President

Attest:

Wayne E. Deaner, Secretary

19510226.057 Amusement Taxes