

AN ORDINANCE

PROVIDING FOR THE ASSESSMENT, LEVY AND COLLECTION OF A TAX FOR GENERAL REVENUE PURPOSES ON AMUSEMENTS, PROVIDING FOR THE COLLECTION THEREOF AND IMPOSING PENALTIES FOR THE VIOLATION THEREOF.

BE IT ORDAINED AND ENACTED, AND IT IS HEREBY ORDAINED AND ENACTED, IN PURSUANCE OF THE AUTHORITY GRANTED TO THE TOWNSHIPS OF THE COMMONWEALTH OF PENNSYLVANIA BY AN ACT OF THE GENERAL ASSEMBLY APPROVED THE 29TH DAY OF SEPTEMBER, 1951.P.L. 1640 AND AMENDMENTS THERETO.

SECTION 1. Unless otherwise expressly stated, the following terms shall have, for the purpose of this Ordinance, the meaning herein expressed.

(a) The term "admission" shall mean monetary charge of any character whatever, including donations, contributions, dues, or membership fees (periodical or otherwise) charged or paid for the privilege of attending or engaging in amusements as herein-after defined.

(b) The term "amusement" shall mean all manner and form of entertainment including, among others, theatre performances, motion picture exhibitions, sound motion picture exhibitions, carnivals, circuses, shows, concerts, lectures, sports events, auto racing, vaudeville shows, side-shows, amusement parks and all forms of entertainment therein, dancing, athletic contests, or recreation, for which admission is charged or paid, provided, however, that the term "amusement" as herein defined, shall not

include any form of entertainment, the proceeds of which, after reasonable expenses, shall be applied for religious, educational, charitable or public purposes.

(c) The term "person" shall include natural person, firm, association or corporation, except such corporations as are exempt from taxation under this Ordinance, by any Acts of the General Assembly of the Commonwealth of Pennsylvania.

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

SECTION 2. A tax is hereby imposed for general revenue purposes for that part of the year 1954 beginning the first day of June, 1954 and remaining in effect until the first day of January, 1955, at the rate of five per cent (5%) on sales of admission to all places of amusement, as hereinabove defined (ie., five cents on each dollar), including theaters, sporting events and other forms of commercial amusements or entertainment conducted, operated or provided within the confines of the Township of Shenango, except such amusements, theaters, sporting events and forms of amusement conducted or operated exclusively for religious, charitable or educational purposes.

SECTION 3. Every person engaged in conducting or operating amusements as herein defined, shall, on or before the 10th day of each and every month, after the effective date of this Ordinance, transmit to the Tax Collector of the Township of Shenango, a report under oath or affirmation of the total admissions charged or collected, and the total tax due from such person upon such admissions, for the preceding calendar month under this Ordinance, and, at the same time, shall pay to the said Collector the entire amount of tax due. Upon receipt of said tax, the said Collector shall deliver to the person paying

the tax, a receipt showing the amount of tax collected, and the period for which the same is collected.

SECTION 4. All taxes, together with all penalties and interest, imposed by this Ordinance shall be recoverable in the same manner as other debts of like amount are recoverable, or as other taxes are recoverable by said Township.

SECTION 5. In order to insure compliance with the terms of this Ordinance and the payment of all taxes due hereunder, the Collector of the Township of Shenango shall have the authority to inspect and examine, either in person or by representative, the books and records of any person engaged in operating any amusement in the Township of Shenango. Any information gained by the said Collector or 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.

SECTION 6. It shall be unlawful for any person to fail or neglect or refuse to furnish, complete and correct reports or returns as herein provided, or to fail to pay any of the tax levied by this Ordinance at the time required, and any and all persons who shall fail, neglect or refuse to make said return and pay said tax, or who shall knowingly make any incomplete, false, or fraudulent returns, or attempt to do anything whatever to evade the payment of the whole or any portion of the tax imposed under this Ordinance, shall be liable upon conviction before any Justice of the Peace to a fine or penalty not exceeding One Hundred Dollars (\$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 of not exceeding thirty (30) days. This fine and penalty shall be in addition to any and all other penalties imposed by any section of this Ordinance.

SECTION 7. A penalty of five per cent (5%) is imposed on the amount of taxes due and payable by any person neglecting to file a return and pay the tax herein levied, and, in addition thereto, interest at the rate of six per cent (6%) per annum shall be due and payable on all arrearages of taxes due and payable, which penalty and interest shall be payable to the Township of Shenango, collected by Collector of the Township.

SECTION 8. The taxes imposed under this Ordinance shall be for the purpose of providing additional revenue, and relieve real estate from bearing an additional burden of taxation.

SECTION 9. The estimated revenue to be derived from the taxes imposed by this Ordinance for the year 1954 is \$1500.00.

SECTION 10. If any of the provisions of this Ordinance are, for any reason, found to be unconstitutional, illegal or invalid, such unconstitutionality, illegality or invalidity shall not affect or impair the validity of any of the other provisions hereof, and it is hereby declared as the intent of such Board of Township Supervisors that this Ordinance would have been adopted had such unconstitutional, illegal or invalid provisions not been included herein.