

## **Ordinance #8**

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

Be it ordained by the Council of the Borough of Deer Lake, Schuylkill County, Pennsylvania, in Council assembled, and it is hereby enacted and ordained by authority of the same in pursuance of authority granted to Boroughs in the Commonwealth of Pennsylvania by an act of the General Assembly approved the 25<sup>th</sup> day of June, 1947, Act No. 481, P.L. 1145.

### **Section 1.**

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

#### **Provision A.**

The term "admission" shall mean monetary charge of any character whatever, including donations and contributions 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 charges to other persons.

#### **Provision 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, bowling alley, billiard game, athletic 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.

#### **Provision C.**

The term "person" shall include natural person, firm, association, co partnership, or corporation (except such corporations as are exempt from taxation under the Act of Assembly, 1947, No. 481.).

### **Section 2.**

A tax is hereby imposed, for general borough purposes, at the rate of ten per cent (10%) of the admission to any amusement within the Borough of Deer Lake. Provided: that where no fixed admissions charged, the tax shall be based upon the gross admissions collected.

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### Section 3.

After June 20<sup>th</sup>, 1949, any person desiring to conduct, or to continue to conduct, any amusement within the Borough of Deer Lake, shall file in the office of the Chief Burgess 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. (Said application shall be filed at least five days before the issuance of a permit.) 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 \$0.50.

The application for a license shall be made to the Chief Burgess of said Borough upon suitable forms to be provided by the Borough, setting forth under oath, (1) the name of the Borough; (2) whether a temporary or permanent permit; (3) the name and address of the person receiving the permit; (4) the location of the amusement covered by the permit; (5) the type of amusement; (6) the period for which the permit is issued. (Permanent permits shall be good until December 31<sup>st</sup> of the year in which issued; temporary permits shall be good until the last day the amusement is conducted); (7) the number of the permit; (8) the date when the certificate is issued; (9) the signature of the Chief Burgess.

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 in the office of the Chief Burgess.

In the case of the loss, defacement, or destruction of any permit, the person to whom the permit was issued shall apply to the Chief Burgess, who may issue a net permit, for which a fee of \$0.50 shall be charged.

### Section 4.

Every holder of a permanent permit shall, on or before the 10<sup>th</sup> of every month, transmit to the Borough Treasurer a report, under oath, or affirmation, of the total admissions charged or collected and the total amount of the tax due from such person under such admissions under this ordinance, and at the same time shall pay over to the Borough Treasurer the entire amount of the tax due.

Every holder of a temporary certificate shall, at the close of each day on which the amusement is held, pay over to the Borough treasurer the amount of the tax due from such person under this ordinance upon admissions for such day, and at the same time shall submit to the Borough Treasurer a report of the total admissions charged or collected on such day and the total amount of the 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.



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Provided: that the Chief Burgess may in any case receive any tax due under this Act and pay over such monies to the Borough Treasurer at the earliest opportunity.

Provided: that in every case the Borough Treasurer shall furnish to the person paying any tax levied under this Ordinance a receipt for 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 (10%) of the amount of the tax due and unpaid shall be added thereto.

### **Section 6.**

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 7.**

Any person convicted before any Justice of the Peace 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 fifty (\$5.00) Dollars for each and every offense, and the cost of prosecution thereof, and in default thereof, to undergo imprisonment in the County Jail for a period not exceeding thirty (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 8.**

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 9.**

Any Ordinance or part of Ordinance conflicting with this Ordinance is hereby repealed insofar as the same affects this Ordinance.

### **Section 10.**

If any sentence, clause, or section or part of this Ordinance is for any reason 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 part of this Ordinance. It is hereby declared as the intent

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of the Borough Council that this Ordinance would have been adopted had such unconstitutional, illegal, or invalid sentences, clauses, or sections or part thereof not been included herein.

### **Section 8.**

This Ordinance shall go into effect June 20, 1949.

Enacted into ordinance this 17<sup>th</sup> day of May, 1949.

Approved: May 17<sup>th</sup>, 1949