

ORDINANCE NO. 2

AN ORDINANCE IMPOSING A TAX FOR GENERAL REVENUE PURPOSES IN ACCORDANCE WITH THE PROVISIONS OF ACT NO. 481 PASSED BY THE GENERAL ASSEMBLY ON JUNE 26, 1947, AS AMENDED, UPON CHARGES MADE FOR ADMISSION TO PLACES OF AMUSEMENT, ATHLETIC EVENTS, PLACES PROVIDING EVERY FORM OF ENTERTAINMENT, DIVERSION, SPORT, RECREATION AND PASTIME; PROVIDING FOR THE MANNER AND METHOD OF ENFORCING PAYMENT OF SAID TAX; PROVIDING FOR THE ESTABLISHMENT AND MAINTENANCE OF A REGISTRY AND REQUIRING ALL TAXABLES TO SECURE A CERTIFICATE OF REGISTRATION; PROVIDING FOR THE KEEPING AND MAINTAINING OF RECORDS; REQUIRING PERSONS LIABLE FOR THE COLLECTION OF SAID TAX TO FURNISH REPORTS; PROVIDING FOR FILING A DULY SIGNED AND NOTARIZED REPORT; PROVIDING REPORT SHALL BE CONFIDENTIAL; PROVIDING A PENALTY FOR THE VIOLATION OF THIS ORDINANCE.

BE IT ORDAINED AND ENACTED by the Board of Supervisors of Buffalo Township, Washington County, Pennsylvania, and it is hereby ordained and enacted by authority of the same:

SECTION ONE: This ordinance shall be known and may be cited as the "Amusement Tax Ordinance."

SECTION TWO: The following words or phrases when used in this ordinance shall have the meaning ascribed to them in this section except where the context clearly indicates a different meaning:

"AMUSEMENT." All manner and form of entertainment, including among others, theatrical or operatic performances, concerts, moving picture shows, vaudeville, circus, carnival and side shows, all forms of entertainment at fair grounds and amusement parks, athletic contests, including wrestling matches, boxing and sparring exhibitions, football and baseball games, skating, golfing, tennis, hockey, bathing, swimming, archery, shooting, riding, dancing, rowing, bowling, billiards, pool and all other forms of diversion, sport, recreation, or pastime, shows, exhibitions, contests, displays, and games and all other methods of obtaining admission charges, donations, contributions or monetary charges of any character, from the general public, or a limited or selected number thereof, directly or indirectly in return for other than tangible property, or specific personal or professional services.

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"ASSOCIATION." Any partnership, limited partnership, or other forms of unincorporated enterprise, owned by two or more persons.

"ESTABLISHED PRICE." Regular monetary charges of any character whatever, including donations, contributions, and dues, or membership fees (periodical or otherwise), fixed and exacted, or in any manner received by producers, as herein defined, from the general public, or a limited or selected number thereof, directly or indirectly, for the privilege to attend or engage in any entertainment or amusement.

"PERSON." Every natural persons, co-partnerships, associations or corporation. Whenever used in any clause prescribing and imposing a penalty, or both, the term "person" as applied to co-partnerships or associations, shall mean the partners, or members thereof, and as applied to corporations the officers thereof.

"PLACE OF AMUSEMENT." Any place, indoors or outdoors, within the township, where the general public, or a limited or selected number thereof may, upon payment of any established price, attend or engage in any amusement as herein defined, including among others, theatres, opera houses, moving picture houses, amusement parks, stadia, arenas, baseball parks, skating rinks, circus or carnival tents or grounds, fair grounds, social, sporting, athletic, riding, gun and country clubs, riding academies, golf courses, golf driving ranges, miniature golf courses, bathing and swimming places, dance halls, tennis courts, archery, rifle or shot-gun ranges, bowling alleys, pool and billiard parlors, roof gardens, cabarets, nightclubs, and other restaurants where amusement or entertainment is provided, and other like places.

"PRODUCER." Any person, as herein defined, conducting any place of amusement, as herein defined, where the general public or a limited or selected number thereof, may, upon the payment of an established price, attend or engage in any amusement.

"SECRETARY." The Secretary of the Board of Supervisors of Buffalo Township, Washington County, Pennsylvania.

"TAX COLLECTOR." The treasurer of Buffalo Township, or such other Tax Collector the Board of Supervisors by proper resolution, from time to time, designates.

"TOWNSHIP." Buffalo Township, Washington County, Pennsylvania. The singular shall include the plural, and the masculine shall include the feminine or neuter.

SECTION THREE:

(a) On and after the effective date of this ordinance, every producer, who, at that time, is conducting and every producer who thereafter may begin to conduct any form of amusement at any permanent or temporary place of amusement or any itinerant form of amusement within the township limits must register the same with the Board of Supervisors.

(b) Such registration shall be for permanent amusements (those conducted at one location for a period in excess of one month), or temporary or itinerant amusements, (those conducted at one location for a period of less than one month) as the case may be, and each shall be made upon a form prescribed, prepared and furnished by the Secretary, and shall set forth the name under which the producer conducts or intends to conduct an amusement, whether the producer conducts or intends to conduct a permanent or temporary place, or an itinerant form of amusement, the location of the permanent or temporary place of amusement, and such other information as the Secretary may require. If the producer has or intends to have more than one place of amusement within the Township, he shall register each one and shall state the location of each, and, in the case of itinerant form of amusement, the producer shall state the name and address of the owner, lessee, or custodian of the premises upon which such amusement is to be conducted. If the producer is an association or a corporation, the names and addresses of the principal officers thereof, and any other information prescribed by the Secretary for purposes of

identification. The registrations shall be signed and verified by oath or affirmation by the producer, if a natural person, and in the case of an association by a member or partner thereof, and in the case of a corporation by an executive officer thereof, or some person specifically authorized by the corporation to sign the registration, to which shall be attached the written evidence of his authority.

Upon the accomplishment of the registration forms, the Secretary shall issue to each producer an annual or temporary registration certificate for each of his places of amusement within the township. Such registration certificates shall not be assignable and shall be valid only for the persons in whose names issued and for the conduct of amusements at the place designated therein, and shall at all times be conspicuously displayed at the places which issued. All registration certificates for permanent places of amusement shall expire on the day immediately preceding the first Monday of January next succeeding the date upon which they are issued. Registration certificates for temporary places of amusement or for forms of itinerant amusement shall expire at the time specified therein. The producer of an itinerant form of amusement shall notify the Secretary promptly of any change in the original contemplated itinerary, wither as to date, or time of, the conduct of the amusement at each place.

SECTION FOUR: (a) Producers conducting permanent places of amusement shall register them annually with the Secretary before the first Monday of January.

- Whenever any registration certificate, issued under the provisions of this ordinance, is defaced, destroyed or lost, the Secretary may issue a duplicate certificate to the holder thereof.

SECTION FIVE: (a) A tax, to provide revenue for general purposes, is hereby levied, assessed and imposed upon the admission fee or privilege to attend or engage in any amusement, within the Township of Buffalo, at the rate of one cent for each ten cents or fraction thereof, of the established price charged the general public, or a limited or selected group thereof, by any producer for such privilege, which shall be paid by the person acquiring such privilege.

(b) In the case of persons (except bona fida employees of a producer, or municipal or state officers on official business) admitted free or at reduced rates to any place of amusement at a time when and under circumstances where an established price is charged to other persons, the tax, imposed by this ordinance shall be computed on the established price charged to such other persons of the same class for the same or similar accommodations, to be paid by the person so admitted.

SECTION SIX: (a) Producers shall collect the tax imposed by this ordinance and shall be liable to Buffalo Township as agents thereof for the payment of the same to the Tax Collector, as hereinafter provided in this ordinance.

(b) Where temporary or itinerant forms of amusement are conducted by persons who are not the owners, lessees, or custodians of the places where the amusements are to be conducted, or where the temporary or itinerant form of amusement is after the effective date of this ordinance, permitted by the owner, lessee or custodian of any place, to be conducted without it being registered with the township of Buffalo as required by this ordinance the collection of tax, imposed by this ordinance, shall be the responsibility of the owner, lessee or custodian of such place where any such temporary or itinerant form of amusement is held or conducted and shall be collected and paid by him unless collected and paid by the purchaser conducting the amusement.

(c) Where producers may begin to conduct permanent amusements after the effective date of this ordinance, and they are not the owners of the places where the permanent amusements are to be conducted or where the owner of any place permits a producer to begin to conduct a permanent amusement at that place after the effective date of this ordinance, without it being registered with the Board of Supervisors of Buffalo Township, as required by this ordinance, the collection of the tax imposed by this ordinance shall be the responsibility of the owner of such place where any such permanent amusement is to be conducted and shall be collected and paid by him unless collected and paid by the producer conducting the permanent amusement.

SECTION SEVEN: For the purpose of ascertaining the amount of tax collected and payable by the producers to the Township of Buffalo, it shall be the duty of:

(a) Every producer, except as hereinafter provided, conducting a place of amusement, on or before the 15th day of each month, after May 1st, 1957, to transmit to the Secretary and Tax Collector on forms prescribed and prepared by the Secretary, a report under oath or affirmation of the amount of tax collected by him during the preceding month.

(b) Every producer, conducting a temporary place of amusement or itinerant form of amusement, shall file reports with the Secretary and the Tax Collector promptly after each performance. All reports under this section shall show such information as the Secretary shall prescribe.

Every producer, at the time of making every report required by this Section, shall compute and pay to the Tax Collector the taxes collected by him and due to the township during the period for which the report is made. Provided, however, that such producer may deduct therefrom a two per centum discount if the report is filed and the tax paid on or before the due date, thereof. The amount of all taxes, imposed under the provisions of this ordinance shall be, in the case of places of permanent amusement, due and payable on the 15th day of the next succeeding

month, and in the case of temporary or itinerant forms of amusement, it shall be due and payable on the day the reports in such cases are required to be made under this Section, and all such taxes shall bear interest at the rate of one-half of one per centum per month, or fractional part of a month, from the date they are due and payable until paid.

SECTION EIGHT: If any producer shall neglect or refuse to make any report and payment as herein required, an additional ten per centum of the amount of the tax shall be added and collected.

All such taxed shall be recoverable as other debts of like amount are now by law recoverable.

SECTION NINE: If the Secretary is not satisfied with the report and payment of tax made by any producer under the provisions of this ordinance, he is hereby authorized and empowered to make a determination of the tax due by such producer, based upon the facts contained in the report, or upon any information within his possession, or that shall come into his possession, and for this purpose, the Tax Collector and/or the Secretary are hereby authorized to examine the books, papers, tickets, ticket stubs and records of any producer, taxable under this ordinance to verify the accuracy of any report or payment made under the provisions hereof, or to ascertain whether the taxes imposed by this ordinance have been paid.

SECTION TEN: If any producer shall neglect or refuse to make any report and payment of tax required by this ordinance, or if, as a result of an investigation by the Tax Collector and/or Secretary, a report is found to be incorrect, the Secretary shall estimate the tax due by such producer, and determine the amount due by him for taxes, penalties and interest thereon.

SECTION ELEVEN: All taxes, interest and penalties received, collected or recovered under the provisions of this ordinance, shall be paid into the Treasury of the Township of Buffalo for the use and benefit of the township.

SECTION TWELVE: The Secretary is authorized and empowered to prescribe, adopt and promulgate rules and regulations relating to any matter or thing pertaining to the administration and enforcement of this ordinance and the collection of the tax hereby imposed subject to the approval of the Board.

SECTION THIRTEEN: Any person, copartnership, association or corporation who shall fail, neglect or refuse to comply with any of the terms or provisions of this ordinance or of any regulations or requirements pursuant thereto and authorized thereby shall, in addition to the other penalties provided by law, upon summary conviction before a justice of the peace or magistrate, be sentenced to pay a fine not to exceed One Hundred (\$100.00) Dollars and costs of prosecution of each such offense, or to undergo imprisonment for not more than thirty days for the non-payment of such fine and costs within ten days from the imposition thereof. Such fine imposed by this Section shall be in addition to any other penalty imposed by any other section of this ordinance.

SECTION FOURTEEN: The provisions of this ordinance are severable, and if any section, clause, sentence, part, provision or exemption thereof shall be held illegal, invalid or unconstitutional, the decision of the Court shall not affect or impair any of the remaining, sections, clauses, sentences, parts, provisions or exemptions of this ordinance. It is hereby declared to be the intent of the Township of Buffalo that this ordinance would have been adopted if such illegal, invalid or unconstitutional section, clause, sentence, part, provisions or exemption had not been included therein.

SECTION FIFTEEN: This ordinance shall become effective

on May 1st, 1957.

ORDAINED AND ENACTED into an ordinance this 1st day
of April, 1957.

W. R. Moore
Chairman

Attest:

Forest B. Clarke
Secretary

CERTIFICATION

TO THE DEPARTMENT OF INTERNAL AFFAIRS:
BUREAU OF MUNICIPAL AFFAIRS:

The undersigned hereby certifies that the attached is
an exact typewritten copy of Ordinance No. of Buffalo Township,
Washington County, Pennsylvania, imposing a ten (10%) per cent
tax upon admission to athletic events and places of amusements
and the like.

Certified to by:

Forest B. Clarke
Secretary