

ORDINANCE NO. 45

AN ORDINANCE PROVIDING FOR THE LEVYING, ASSESSMENT AND COLLECTION OF A TAX FOR GENERAL PURPOSES OF THE TOWNSHIP OF EAST NORRITON, MONTGOMERY COUNTY, PENNSYLVANIA, ON SALES OF ADMISSIONS TO PLACES OF AMUSEMENT OR ON THE PRIVILEGE OF ATTENDING OR ENGAGING IN AMUSEMENTS WITHIN THE LIMITS OF THE TOWNSHIP OF EAST NORRITON.

BE IT ENACTED AND ORDAINED by the Board of Supervisors of the Township of East Norriton, and it is hereby enacted and ordained by authority granted to townships of the ~~first~~<sup>second</sup> class in the Commonwealth of Pennsylvania by an Act of the General Assembly approved June 25, 1947, P.L. 1145 and its amendments:

SECTION 1

TITLE

This Ordinance shall be known and may be cited as the "Amusement Tax Ordinance of East Norriton Township".

SECTION 2

DEFINITIONS

The following terms when used in this ordinance shall have the meaning herein indicated except where the context clearly indicates or requires a different meaning:

(a) "Person" shall include every natural person, co-partnership, firm, association, fiduciary or corporation, and when applied to partnerships, shall refer to the partners; and when applied to association, shall refer to the members; and when applied to corporations, shall refer to the officers.

(b) "Payment" shall be the act of paying or giving the established price or monetary charge, and made, exacted or accepted before or after, the event of the amusement.

(c) "Amusement" shall mean all manner and form of entertainment, including among others, a theatrical performance, operatic performance, motion picture exhibition, sound motion picture exhibition, carnival, circus, show, concert, lecture, sports event, vaudeville show, side show, amusement park and all forms of entertainment therein, dancing, golf course, bowling alley, billiard game, athletic contest, and any other form of diversion, sport, pastime or recreation for which admission as herein defined is charged or paid by any person for the privilege of

attending or engaging therein.

(d) "Admissions" shall mean the established price or regular monetary charge 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 of attending or engaging in any entertainment or amusement, provided that when such entertainment or amusement is conducted in any roof garden, night club, cabaret, or other place where the charge for admission is wholly or in part included in the price paid for refreshments, service, or merchandise, the amount paid for admissions to such amusement may at the option of the producer be deemed to be fifty per centum (50%) of the amount paid for refreshment, service or merchandise, or the producer may submit a return supported by evidence satisfactory to the said Township of the actual expenditures paid out of the total admissions charged for amusements and pay a tax in accordance with this ordinance upon the actual expenditures made for such amusements.

(e) "Place of Amusement" shall mean any place, indoors or outdoors, within the Township of East Norriton, where the general public, or a limited or selected number thereof, may upon payment of an admission, attend or engage in any amusement as herein defined.

(f) "Producer" shall mean 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 admission, attend or engage in any amusement.

### SECTION 3

#### RATE OF TAX AND EXEMPTIONS

(a) A tax is hereby imposed upon the sales of admissions or on the privilege of attending or engaging in amusements at the rate of ten per cent (10%) of the sales of admission or 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, provided that where no fixed admission or established price is charged or in the event that the rate of admission or established price is based upon a unit or frame and the spectator or participant partakes of a series of units or frames at each event, the tax shall be based upon the gross sales of such admission charged, but not in excess of ten percent (10%) thereof.

(b) In the case of persons admitted free or at reduced rates to any place of amusement at a time when and under circumstances where an admission fee 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.

(c) No tax shall be imposed or collected on admissions to amusements conducted, supervised or controlled by any church or any religious denomination, provided that such amusement is conducted and held wholly within the confines of the church property.

(d) No tax shall be imposed or collected on admissions to amusements, athletic contests, or entertainments, conducted, supervised, or controlled by the School District of East Norriton Township, or any of its duly authorized schools, departments or agencies as a public school function.

#### SECTION 4

##### PERMITS

(a) On and after the effective date of this ordinance, it shall be unlawful for any producer to continue to conduct, or thereafter to begin to conduct any form of amusement at any permanent or temporary place of amusement within the Township of East Norriton, unless an amusement permit or permits shall have been issued to him as hereinafter prescribed and the tax herein imposed paid in accordance with the provisions herein made.

(b) Every producer, desiring to continue to conduct or hereafter to begin to conduct any amusement within the Township of East Norriton, shall file an application for a permanent or temporary permit or permits, as the case may be, with the Secretary of the Township of East Norriton. Every application for such permit or permits shall be made upon a form prescribed, prepared and furnished by the Secretary of the Township of East Norriton and shall set forth the name under which the applicant conducts or intends to conduct an amusement, whether the applicant conducts or intends to conduct a permanent or temporary place of amusement, and such other information as the Secretary may require. If the applicant has or intends to have more than one place of amusement within the Township of East Norriton, the application shall state the location of each place of amusement. In the case of an application for a permit for a temporary place of amusement, the application 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 applicant is an association or a corporation, the names and addresses of the principal officers thereof, shall be stated and any other information prescribed by the Secretary for purposes of identification. The application shall be signed and verified by oath or affirmation by a member or partner thereof, and in the case of a corporation by an executive officer thereof, or some other person specifically authorized by the corporation to sign the application, to which shall be attached the written evidence of his authority.

At the time of making such application, the applicant shall pay to the Secretary a permit fee of One (\$1.00) Dollar for each temporary permit which shall be good for no longer than ten (10) days, or a permit fee of Two (\$2.00) Dollars for an annual permit, good for the remainder of the calendar year.

Upon approval of the application and the payment of any permit fee or fees herein required, the Secretary shall grant and issue to each applicant an annual or temporary amusement permit for each place of amusement within the Township of East Norriton as set forth in his application. Amusement permits shall not be assignable, and shall be valid only for the persons in whose names issued, and for the conduct of amusement at the places designated therein, and shall at all times be conspicuously

displayed at the places for which issued. All permits for permanent places of amusement shall expire at the end of the calendar year, unless sooner suspended, surrendered, or revoked for cause by the proper authorities of the Township of East Norriton. Permits for temporary places of amusement shall expire at the time specified therein.

(c) Whenever any permit, issued under the provisions of this ordinance, is defaced, destroyed, or lost, the Secretary may issue a duplicate permit to the holder of the defaced, destroyed or lost permit upon the payment of a fee of One(\$1.00) Dollar.

(d) The Board of Supervisors of the Township of East Norriton may suspend, or, after hearing, revoke any amusement permit wherever it finds that the holder thereof has failed to comply with any of the provisions of the Ordinance. Upon suspending or revoking any amusement permit, the Board of Supervisors shall require the holder thereof to surrender immediately, all permits or duplicates thereof, issued to him, and the holder shall surrender promptly all such permits to the Board of Supervisors as required. Whenever the Board of Supervisors suspends an amusement permit, it shall notify the holder immediately, and afford him a hearing, if desired, and if the hearing has not already been afforded. After such hearing, the Board of Supervisors shall continue the suspension or revoke the permit.

#### SECTION 5

##### COLLECTION BY PRODUCERS

(a) Producers shall collect the tax imposed by this Ordinance and shall be liable to the Supervisors of the Township of East Norriton as agents thereof for the payment of the same into the Treasury of the Township of East Norriton, through the Secretary of the Township of East Norriton, as hereinafter provided in this Ordinance.

(b) Where permits are obtained for conducting temporary amusements by persons who are not the owners, lessees, or custodians of any place where the temporary amusement is to be conducted the tax imposed by this Ordinance shall be paid by the owner, lessee or custodian of such place where such temporary amusement is held or conducted unless paid by the producer conducting the amusement.

#### SECTION 6

##### REPORTS AND PAYMENT BY PRODUCERS

(a) Every holder of a permanent permit shall, on or before the tenth day of each month, transmit to the Secretary of the Township of East Norriton, a report, in duplicate, under oath or affirmation, of the total admissions, as herein defined, charged or collected and the total amount of tax due from persons upon such admissions under this ordinance, and at the same time shall pay over to the Secretary the entire amount of tax due.

(b) Every holder of a temporary permit shall, promptly after each day's performance, pay over to the Secretary the amount of tax due from such person under this ordinance upon admissions, as herein defined, for such day, and at the same time shall

submit to the Secretary a report, in duplicate, of the total admissions, as herein defined, charged or collected on such day and 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, herein defined, charged or collected during the period in which such temporary permit was in effect and of all taxes due and paid.

Provided: That the Secretary may in any case direct the Police, or any constable or deputy to receive any tax due under this act, and to pay over such moneys to the Secretary at the earliest opportunity.

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

#### SECTION 7

#### ADDITIONAL PENALTY

If any tax levied in pursuance of this ordinance shall not be paid when due, a penalty of ten per centum (10%) of the amount of tax due and unpaid, shall be added thereto.

#### SECTION 8

#### EXAMINATION OF RECORDS

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 Secretary of the Township of East Norriton or any authorized agent or officer of the Township of East Norriton is 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 thereof or to ascertain whether the taxes imposed by this Ordinance have been paid.

#### SECTION 9

#### INFORMATION CONFIDENTIAL

Any information gained by the Secretary or any other official or agent of the Township of East Norriton 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 10

TAXES RECOVERABLE AS DEBTS

All taxes imposed by this Ordinance, together with all penalties shall be recoverable by the Township of East Norriton as other debts of like amount are recovered, or the Township may direct its Solicitor to file a Municipal Claim against the producer responsible to collect said tax.

SECTION 11

ESTIMATE IN ABSENCE OF REPORT

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 any investigation by the Secretary of the Township of East Norriton or any authorized agent of the Township of East Norriton, 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 12

TAXES PAYABLE INTO TREASURY

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 East Norriton for the use and benefit of the Township of East Norriton.

SECTION 13

ADOPTION OF RULES

The Secretary is authorized and empowered to prescribe, adopt, promulgate and enforce rules and regulations relating to any matter or thing pertaining to the administration and enforcement of the provisions of this Ordinance.

SECTION 14

PROVISIONS SEVERABLE

The provisions of this Ordinance are severable and if any of its provisions or exceptions shall be held illegal, invalid or unconstitutional, the decision of the court shall not affect or impair any of the remaining provisions of this Ordinance. It is hereby declared to be the legislative intent that this Ordinance would have been adopted if such illegal, invalid or unconstitutional provisions or exemptions had not been included herein.

SECTION 15

PENALTIES

Any person, co-partnership, association, or corporation who shall fail, neglect or refuse to comply with any of the terms or provisions of this Ordinance or any regulation or requirement

pursuant thereto and authorized thereby shall, upon conviction before any Justice of the Peace, be subject to a fine or penalty not to exceed One Hundred (\$100.00) Dollars and costs for each such offense, or to undergo imprisonment for not more than thirty (30) days or both. Such fine or penalty imposed by this section shall be in addition to any other penalty imposed by any other section of this Ordinance.

SECTION 16

EFFECTIVE DATE

This Ordinance shall become effective for part of the fiscal year of 1966, and shall become effective July 1, 1966. It may be continued effectively in future years, when decreed by the Board of Supervisors of the Township of East Norriton, either by Ordinance or Resolution, and in accordance with the Acts of Assembly in such case made and provided.

DULY ENACTED AND ORDAINED this *3rd* day of *March* 1966.

ATTEST:

*Calvert V. Hurdle*  
Secretary

*James B. Beery*  
Chairman - Board of Supervisors

CALVERT V. HURDLE, Secretary  
Board of Supervisors,  
East Norriton Township  
Montgomery County, Pa.