

19

TOWNSHIP OF OHIO

ORDINANCE NO. ~~18~~ 19

AN ORDINANCE PROVIDING FOR THE LEVYING AND COLLECTION OF A TAX FOR GENERAL TOWNSHIP PURPOSES ON ADMISSIONS TO AMUSEMENTS WITHIN THE TOWNSHIP OF OHIO, REQUIRING ALL PERSONS, PARTIES, ASSOCIATIONS AND CORPORATIONS CONDUCTING PLACES OF AMUSEMENTS TO SECURE PERMITS, IMPOSING DUTIES AND CONFERRING POWER UPON THE TOWNSHIP TREASURER OR OTHER AUTHORIZED AGENT, PRESCRIBING THE METHOD AND MANNER OF COLLECTING THE TAX IMPOSED BY THIS ORDINANCE AND IMPOSING PENALTIES FOR VIOLATION THEREOF.

Be it ordained and enacted by the Board of Supervisors of Ohio Township, pursuant to the Act of General Assembly of Pennsylvania, approved June 25, 1947, P.L. 1145, as amended May 9, 1949, P.L. 898 and September 29, 1951, P.L. 1640, and by its authority thereby and otherwise created and enacted that on May 1, 1953, and thereafter, there shall be established, for revenue purposes, an admissions tax of five (5%) per cent on all places of amusement, athletic events and the like, within the geographic limits of Ohio Township, Allegheny County, Pennsylvania, under terms and conditions as particularly set out in this Ordinance.

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

(a) The term "admission" shall mean monetary charge of any character whatever, including donations, contributions, and dues, or membership fees (periodicals 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 township officers on official business) admitted free or at reduced rates at a time when, and under circumstances which an established price is charged to other persons, the term "admission" shall mean the established price as charged to other persons.

(b) The term "amusement" shall mean all manner and form of entertainment including among others theatrical or operatic performances, concerts, moving picture shows, vaudevilles, circus carnival, side shows, lectures, sports events, swimming, and bathing pool, amusements parks, golf courses and all forms of entertainment therein, athletic contests including wrestling matches, boxing and sparring exhibitions, football, basketball, baseball, skating, tennis, hockey, bathing, swimming, archery, shooting, riding, dancing exhibition contests, displays, and games and any other form of diversion, sport pastime or recreation for which admission is charged.

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 of admission is wholly included in the price paid for refreshment or merchandise.

PROVIDED further: that "amusement" shall not include any form of entertainment the proceeds of which, after payment of reasonable expenses, inure exclusively to the benefit of religious, educational, or charitable institutions, societies or organizations.

(c) The term "person" shall include natural person, firm, association, co-partnership or corporation.

Section II. A tax is hereby imposed for general Township purposes at the rate of five (5%) per cent of the established price charged the general public or a limited or selected group thereof by any producer, owner or entertainer for the privilege of attending a place of amusement, entertainment, lecture or sports event. No tax shall be imposed on the amount paid for the admission of a child under twelve (12) years of age if the amount paid is less than 10 cents. Provided: that where no fixed admission is charged the tax shall be based and fixed at 10% of the gross admissions collected.

Section III. 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, or any itinerant form of amusement, within the Township of Ohio, unless an amusement permit or permits shall have been issued to him, the fees paid therefor, and the tax herein imposed paid in accordance to the provisions herein made.

Section IV. On and after the effective date of this Ordinance, producers desiring to continue to conduct or hereafter to begin to conduct any amusement within the Township of Ohio, shall file with the Township Treasurer 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. In the case of an amusement that shall continue for longer than ten (10) days, a permanent amusement permit shall be issued at a fee of One (\$1.00) Dollar. 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 Fifty (\$.50) cents.

The Township officials shall prepare the proper Township permit to comply with this section.

Section V. (a) The producer, owner or entertainer shall collect the tax imposed by this Ordinance, and shall be liable to the Township Treasurer of the Township Treasurer of the Township of Ohio as agent therefor, and the payment of the same into the Township Treasury as hereinafter provided in this Ordinance.

(b) Where permits are obtained for conducting a permanent amusement by persons who are not the owners, lessees or custodians of the places where the amusements are to be conducted, or where the temporary amusement is permitted by the owners, lessees or custodians of any place to be conducted, without the procurement of a permit or permits required by this Ordinance, 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 VI. Every holder of a permanent permit shall, on or before the last day of every month during which business has been conducted or entertainment or events produced, submit to the Township Secretary a report of the previous month, under oath or affirmation, of the total admissions charged or collected, and the total amount of tax due from such person under such admissions under this Ordinance and, at the same time, shall pay over to the Township the entire amount of tax due.

Every holder of a temporary permit shall, on or before the business day following the day on which the amusement is held, pay over to the Township of Ohio the amount of the tax due under this Ordinance upon the admissions for such day, and at the same time shall submit to the Township Treasurer a report of the total admissions charged or collected on such day, and the total amount of tax due on such admissions.

On or before the business day following the 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, all of the taxes due and paid. The Township of Ohio shall furnish for payment of any tax under this Ordinance a receipt for the payment of such tax.

SECTION VII. If any tax levied in pursuance of this Ordinance shall not be paid when due, a penalty of 10% of amount of tax due and unpaid shall be added thereto.

SECTION VIII. All such taxes shall be recoverable by the Township Solicitor as other debts of like amounts are now by law recoverable.

SECTION IX. The Township Treasurer or other authorized agent is hereby charged with the administration, the enforcement, of the provisions of this Ordinance, and is hereby empowered to prescribe, adopt, promulgate and enforce rules and regulations relating to any matter pertaining to the administration and enforcement of this Ordinance, including provisions for the re-examination and correction of returns and payment found to be incorrect or as to which an overpayment is claimed or found to have occurred.

SECTION X. The provisions of this Ordinance are severable, and if any of its provisions are held illegal, invalid, or unconstitutional, the decisions of the court shall not effect or impair any of the remaining provisions of this Ordinance. It is hereby declared as the intent of the Township Supervisors that this Ordinance would have been adopted had such unconstitutional, illegal or invalid provisions not been included herein.

SECTION XI. Any person convicted before any Justice of the Peace for violation or failure to carry out any of the provisions or requirements of this Ordinance or 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 not exceeding One hundred (\$100.00) Dollars for each and every offense and the costs of prosecution thereof, and in default thereto to undergo imprisonment in the Allegheny County Jail or the Allegheny County Workhouse for a period not exceeding thirty (30) days.

SECTION XII. This Ordinance shall become effective the 1st day of ~~September~~ ¹⁸⁹⁵, 1895.

Ordained and enacted into law by the Board of Supervisors of Ohio Township on the 1st day of December, 1954

OHIO TOWNSHIP BOARD OF SUPERVISORS

Robert M. Huffmeyer

Harry G. Anderson
Harry G. Anderson

Richard J. Fuchs
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