

ORDINANCE NO. 2

AN ORDINANCE PROVIDING FOR THE IMPOSING, ASSESSING, LEVYING COLLECTION OF A TAX FOR GENERAL REVENUE PURPOSES UNDER AUTHORITY OF THE ACT OF JUNE 25, 1947, P.O. 1145, AS AMENDED UPON THE PRIVILEGE OF ATTENDING OR PARTICIPATING IN AMUSEMENTS: PROVIDING FOR INSPECTION OF BOOKS; PRESCRIBING THE METHOD AND MANNER OF COLLECTING SUCH TAX; IMPOSING DUTIES AND CONFERRING POWERS UPON CERTAIN OFFICERS OF THE TOWNSHIP; PROVIDING EXEMPTIONS AND IMPOSING PENALTIES.

Section I: Imposition of Tax. A tax is hereby imposed, assessed and levied for general revenue purposes, at the rate of five per centum (5%) of the price of admissions to each and every amusement within, or originating within, the Township of Berwick, which tax shall be paid by the person so admitted, providing that the person conducting such amusement shall be responsible for collecting said tax.

Section II: Definitions. The following words and phrases when used in this Ordinance shall have the meanings ascribed to them in this section:

(a) "Admission" shall mean monetary charge of any character whatever including monies, fees, dues or membership fees (periodical or otherwise) charged or paid for the privilege of attending or engaging in amusements as hereinafter defined; PROVIDED, that when such amusement is conducted at any night club, cabaret or like place where the charge for admission is wholly or in part included in the price paid for refreshment, service or merchandise, the admission to such amusement shall be deemed to be the amount of the cover or minimum charge, if any, AND PROVIDED FURTHER, that in the case of persons (except bona fide employees of the person conducting the amusement or municipal or state 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 charged to other persons.

(b)“Amusement” shall mean all manner of entertainment, including, but not limited to, theatrical performances, operatic performances, motion picture exhibitions museums, carnivals, circuses, shows, sideshows, race tracks, vaudeville, sports events, swimming or bathing pools, amusement parks and all forms of entertainment therein, dancing, golf courses or miniature golf courses, bowling alleys, athletic contests, sports, displays, sight-seeing or observation points or towers, tourist attractions and any other form of diversion, sport, pastime, recreation, instruction or observation to or for which admission is charged or paid; PROVIDED, that “amusement” shall not, for the purpose of this Ordinance, include the following, which shall not be taxable hereunder: any form of entertainment sponsored by or from which the proceeds of religious, educational, beneficial, properly chartered volunteer fire companies, or volunteer police or civil defense organizations.

(c)The term “person” shall mean any individual, partnership, limited partnership, association or corporation.

Section III: Monthly Report and Payment of Tax over to Collector. On or before the 10th day of each month following the conduct of an amusement, the person conducting such amusement shall transmit to the Collector of the Township a report of the total admissions charged or collected the previous month and the total amount of tax due, and at the same time shall pay to said Collector the total amount of tax due for the operations of the preceding month.

Section IV: Records to be Kept by Persons Conducting Amusements; Access Thereto; Confidential Nature Thereof. Each person conducting an amusement within the Township shall keep an accurate record of all admissions charged or collected and the Supervisors or their properly appointed agent or agents, or the Township Auditors, shall have access to the books and records relating to the number of admissions charged or collected of the person conducting such amusement at reasonable times for the purpose of

verifying and ascertaining the number of paid admissions received or charged by such person, provided that any information gained by the Supervisors, or their duly authorized agent, or the Township Auditors, as a result of any reports, investigations, or verifications required or authorized by this Ordinance shall be confidential except for official purposes, and any disclosures of any information contrary to the provisions of this section shall constitute a violation of this Ordinance.

Section V: Enforcement by Tax Collector. The Tax Collector of the Township of Berwick is hereby charged with the enforcement of this Ordinance.

Section VI: Penalty Added to Unpaid Tax. 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, which penalty shall be in addition to interest at the rate of six percent (6%) per annum on the amount of said tax not paid when due.

Section VII: Tax, Interest and Penalty to be Paid into Township Treasury. All taxes, interest and penalties collected or recovered by the Tax Collector or any other Township officer or person for or on behalf of the Township, shall be paid into the Township Treasury as general revenue to be used for general revenue purposes.

Section VIII: Expenses to be Paid by the Township. All expenses incurred in the administration of this Ordinance shall be paid by the Township.

Section IX: Penalty for Violation. Any person who shall be convicted before the District Justice for 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 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 doing or 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 three

hundred (\$300.00) dollars for each and every offense, and the costs of prosecution, and, in default of payment of any such fine and costs, to imprisonment in the County Jail for not more than 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 X: Severability. If any sentence, clause, section or part of this Ordinance is for any reason found 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 parts of this Ordinance. It is hereby declared as the intent of the Township Supervisors of the Township of Berwick that this Ordinance would have been adopted had such unconstitutional, illegal or invalid sentence, clause, section or part thereof not been included herein.

Section XI: Effective Date. The tax levied under this Ordinance shall go into effect on the 1st day of January, 1983.