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AN ORDINANCE TO PROVIDE REVENUE BY
IMPOSING A TAX ON THE PRIVILEGE OF
ATTENDING OR ENGAGING IN ALL FORMS
OF AMUSEMENTS, IMPOSING DUTIES AND
CONFERRING POWERS ON CERTAIN OFFICERS;
PRESCRIBING THE METHOD AND MANNER OF
COLLECTING, PROVIDING CERTAIN EXEMPT-
IONS AND IMPOSING PENALTIES.

BE IT ORDAINED and it is hereby ordained by the Mayor
and the Town Council of the Borough of West Wyoming, County of
Luzerne, Pennsylvania, as follows:

SECTION 1. This ordinance shall be known and may be
cited as the "Borough Council Amusement Tax Ordinance."

SECTION 2. As used in this ordinance, the following
terms shall have the meaning herein indicated, unless otherwise
stated:

"Amusement" - All manner and form of entertainment,
temporary or permanent, including theatrical, operatic and
moving picture performances, concerts, vaudeville, circus,
carnival, side shows, football, baseball, basketball, wrestling,
boxing, bowling, shooting, riding, skating, dancing, bingo,
golfing, and any and all other form of diversion, sport, pastime,
or recreation, whether taking place indoors or outdoors, at any
amusement park, fair ground or otherwise, for which admission is
charged or paid.

"Admission" - A monetary charge of any character what-
soever, including donations, contributions, dues or fees, periodical
or otherwise, charged for the privilege of attending or engaging in
any amusements, as herein defined, including season passes, tickets,

total times, seats, or rights the same call for.

"Operator" - The person or persons in charge, owner, manager, producer, agent, including the place where the same are held, or otherwise, of any amusements, by whom the tax hereby imposed must be paid.

"Person" - Includes singular and plural, masculine and feminine, neuter, person, firm, co-partnership, association, corporation and operator, as herein defined.

SECTION 3. A tax is hereby imposed upon the admission fee or privilege to attend or engage in any amusement at the rate of one-quarter cent (¼) for each five cents (5) or major fraction thereof, of the price charged the general public, or a limited or selected group thereof, by any operator for such privilege, which shall be paid by the person acquiring such privilege.

SECTION 4. Upon the effective date of this ordinance, any person desiring to conduct, engage, hold or continue to conduct, engage or hold, any amusement for longer than 10 days within this borough shall file with the Borough Council Secretary, an application for a permanent amusement permit; in the case of those less than 10 days, a temporary amusement, both types of permits to be upon forms containing pertinent information regarding the operator, place, time, duration and other necessary information.

SECTION 5. Operators shall collect the tax imposed by this ordinance and shall be liable to the Borough Council of West Wyoming, as agents thereof for the payment of the same into the Borough Treasury through the Borough Council Secretary, as hereinafter provided in this ordinance.

SECTION 6. Every person, holder of a permanent permit, shall on each Monday of every week, transmit to the Borough Council Secretary, a report, under oath or affirmation, of total admissions charged or collected, the tax computed and due, and pay said tax at the same time. Every person, holder of a temporary permit, shall file said report and pay said tax immediately after each show or performance. The tax herein required to be paid may be paid only to the Borough Council Secretary, a proper receipt to be furnished all persons paying said tax. The Borough Council Secretary, with approval of the Borough Council, is hereby authorized, directed and empowered to make such rules and regulations as are deemed necessary for the proper enforcement of this ordinance and particularly the collection of said tax.

SECTION 7. If any tax levied under this ordinance shall not be paid when due, a penalty of 10% shall be added thereto and interest at the rate of $\frac{1}{2}$ % per month until paid.

SECTION 8. Should any person or operator neglect, refuse or otherwise conceal information on any tax due, or the Secretary be dissatisfied therewith, the Borough Council Secretary is hereby authorized, directed and empowered to estimate the same, adding thereto the penalty and interest, and he is hereby authorized,

directed and empowered to examine the books, records, stubs, tickets and documents of any operator or person to estimate the tax, if not paid, or to verify the accuracy of reports and determine the amount of tax due.

SECTION 9. All Taxes, interest, penalties and fines received collected, paid or obtained under the provisions of this ordinance shall be paid into the Borough Treasury and be recoverable by the Borough as other debts are now by law.

SECTION 10. The term "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, nor any form of entertainment, the proceeds of which after payment of reasonable expenses, inure exclusively to the benefit of religious, educational, veterans, police or firemen's pension, or charitable institutions, societies or organizations."

SECTION 11. Any person convicted before the Mayor or any Justice of the Peace of this borough of violating or failing to carry out any of the provisions or requirements of this ordinance, or any rules or regulations made hereunder, or neglecting, failing or refusing to furnish information, or concealing complete, correct and necessary papers, reports and information or of knowingly making any false, or fraudulent returns, or of attempting to do anything whatsoever, to avoid payment of the whole or any part of the taxes imposed under this ordinance shall pay a fine not exceeding \$100.00 and costs, for each such offense

or in default thereof to undergo imprisonment for 30 days in the Luzerne County Prison, provided that such fine, penalty and costs, shall be in addition to any other penalty imposed by any other section of this ordinance.

SECTION 12. This ordinance is enacted under the authority of the Act of June 25, 1947 (Pamphlet Laws 1145) and its amendments.)

SECTION 13. Effective date - February 26, 1964.

Passed at a special meeting of the Borough Council, held the 27th day of January , 1964 .

Onofrio Annone
President of Council

ATTEST:

Lemond Chestfield
Borough Secretary

Approved this 27th day of January , 1964.

John Mizzi
Mayor