

Ordinance 63-13

Levy + Collection of Taxes

11/30/1963

ORDINANCE NO. 63-13

AN ORDINANCE OF THE TOWNSHIP OF HOPEWELL, BEAVER COUNTY, PENNSYLVANIA, PROVIDING FOR THE LEVY AND COLLECTION OF AN AMUSEMENT TAX FOR GENERAL REVENUE PURPOSES FOR THE TOWNSHIP FISCAL YEAR OF 1964, UNDER THE AUTHORITY OF THE ACT OF JUNE 25, 1947, P.L. 1145, AND ITS AMENDMENTS, AT THE RATE OF FIVE PER CENTUM (5%) OF THE PRICE OF ADMISSION TO EACH AND EVERY AMUSEMENT WITHIN THE TOWNSHIP OF HOPEWELL, BEAVER COUNTY, PENNSYLVANIA; PROVIDING FOR COLLECTION AND ENFORCEMENT OF SAID TAX; IMPOSING PENALTIES AND REPEALER.

BE IT ENACTED AND ORDAINED by the Board of Commissioners of Hopewell Township, Beaver County, Pennsylvania, under authority of the Act of June 25, 1947, P.L. 1145, and its amendments, and it is hereby enacted and ordained by authority of the same:

Section 1. 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 a monetary charge of any character whatever, including donations, contributions, and dues, or membership fees (periodical or otherwise) charged or paid, or in any manner received, for the privilege of attending or engaging in any amusement as hereinafter defined. "Admission" shall not include any tax added to the charge.

Provided: That in the case of persons (except bona fide employees of the persons conducting the amusement or municipal 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) The term "amusement" shall mean all manner and form of entertainment including, among others, but not limited to the following: theatrical performance, operatic performance, motion picture exhibition, carnival, circus, show, concert, lecture, sports event, swimming or bathing pool, vaudeville show, side show, amusement park, dance hall, and all forms of entertainment therein, miniature golf course, bowling alley, billiard game, athletic contest, auto race, midget auto race and any other form of diversion, sport, pastime or recreation for which admission is charged or paid.

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 for 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; veteran's organizations; or police or firemen's organizations.

(c) The term "person" shall include natural person, firm, association, copartnership, or corporation (except such corporations as are exempt from taxation under the Act of Assembly of June 25, 1947, P.L. 1145, as amended). Whenever used in any clause prescribing and imposing a penalty, or both, the term "person" as applied to a corporation or association, shall mean the officers thereof.

Section 2. A tax is hereby imposed for general revenue purposes at the rate of five per centum (5%) of the price of admission to each and every amusement within the Township of Hopewell, Beaver County, Pennsylvania.

Provided: That where no fixed admission is charged, the tax shall be based upon the gross admissions collected.

Section 3. After the effective date of this Ordinance any person desiring to conduct, or to continue to conduct, any amusement within the Township shall file with the Tax Collector of said Township 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 any amusement that is to continue for longer than ten days, a permanent amusement permit shall be issued at a fee of \$1.00. 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 50¢.

The Tax Collector shall procure at the expense of the Township a sufficient number of permit forms, on each of which the following information shall be printed or inserted in ink or by typewriter:

- The name of the Township.
- Whether a temporary or permanent permit.
- The name and address of the person receiving the permit.
- The location of the amusement covered by the permit.
- The type of amusement.
- The period for which the permit is issued.
- The number of the permit.
- The date when the permit was issued.
- The signature of the Tax Collector.

Every permit shall be issued in duplicate. The original shall be given to the person applying for the permit and the duplicate shall be kept on file by the Tax Collector.

In case of the loss, defacement, or destruction of any permit, the person to whom the permit was issued shall apply to the Tax Collector, who may issue a new permit, for which a fee of 50¢ shall be charged. The amusement permit shall be displayed at the place for which it was issued.

Section 4. Every holder of a permanent permit shall, on or before the tenth day of every month, transmit to the Tax Collector a report, under oath or affirmation, of the total admissions charged or collected and the total amount of tax due from such person upon such admissions under this Ordinance, and at the same time shall pay over to the Tax Collector the entire amount of tax due. All taxes shall bear interest at the rate of  $\frac{1}{2}$  of 1% on fractional part of a month from the date that they are due and payable until paid.



Every holder of a temporary certificate shall, at the close of each day on which the amusement is held, pay over to the Tax Collector the amount of tax due from such person under this Ordinance upon admissions for such day, and at the same time shall submit to the Tax Collector a report of the total admissions 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 charged or collected during the period in which such temporary permit was in effect and of all taxes due and paid.

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

Section 5. If any tax levied in pursuance of this Ordinance shall not be paid when due, a penalty of 10% of the amount of tax due and unpaid shall be added thereto.

Section 6. All taxes imposed by this Ordinance, together with all penalties, shall be recoverable by the Township as other debts of like amount are recovered.

Section 7. Any person convicted before any Justice of the Peace of the Township of 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 reports or returns; or to pay over any tax levied by this Ordinance at the time required or of knowingly making any incomplete, false, or fraudulent return; or of 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 \$100.00 for each and every offense, and the costs of prosecution thereof, and in default thereof, to undergo imprisonment in the Beaver County Jail for a period not exceeding 30 days. Each day that a violation continues shall be deemed a separate offense punishable by like fine or penalty.

Provided: That such fine or penalty shall be in addition to any other penalty imposed by any other section of this Ordinance.

Section 8. This Ordinance shall not apply to any person or property as to whom or which it is beyond the legal power of the said Township to impose the tax or duties herein provided for.

Section 9. Ordinance No. 212 is hereby repealed as of the effective date of this Ordinance. Any ordinance or part of an ordinance conflicting with this Ordinance is hereby repealed as of the effective date of this Ordinance in so far as the same affects this Ordinance.

Section 10. If any sentence, clause or 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 that this Ordinance would have been adopted had such unconstitutional, illegal or invalid sentence, clause, section, or part thereof not been included herein.

Section 11. This Ordinance shall become effective on the 1st day of January, 1964.

ENACTED AND ORDAINED into an Ordinance this 30<sup>th</sup> day of November, 1963.

BOARD OF COMMISSIONERS  
HOPEWELL TOWNSHIP

By Paul Doughty  
President.

ATTEST:

Charlotte M. Buffington  
Secretary.

(SEAL)

# Proof of Publication

The Beaver County Times a daily newspaper of general circulation, published by BEAVER NEWSPAPERS, Inc., a Pennsylvania corporation, 570 Third Street, Beaver, Beaver County, Pennsylvania, was established in 1946, and has been issued regularly, except legal holidays, since said date.

The attached advertisement, which is exactly as printed and published, was published in the regular issue of said newspaper, on December 5, 1963.

The cost of advertising and proof, \$ 85.90, has been paid. Dec. 14, 1963

BEAVER NEWSPAPERS, Inc.

By James R. Miller

BYLVANIA, } SS:  
BEAVER,

Notary Public in and for said county and state, personally  
James R. Miller, who being duly sworn

states that he is Secretary-Treasurer of  
BEAVER NEWSPAPERS, Inc.; that neither affiant nor said corporation is  
the subject matter of the attached advertisement; and that all  
the foregoing statement including those as to the time,  
of publication are true.

James R. Miller  
Secretary-Treasurer

Subscribed before me

December 5, 1963

M. Drier

NOTARY PUBLIC

March 5, 1965

Beaver County

## LEGAL ADVERTISING

TOWNSHIP OF HOPEWELL  
OFFICIAL  
ORDINANCE NO. 63-12

DEAR HOPEFUL:

DEAR GEORGE:

## LEGAL ADVERTISING

Some Solace  
Paradoxically, Boone takes  
some solace from the hated rat-  
tles with the pronouncement  
that his new show is 15th among  
the 32 series making their de-  
but this year.  
He's also determined to make  
the top 10.  
"Our audience has been build-  
ing," he said defensively. "I  
won't be happy until I see this  
show in the top 10, and I think  
I'll get there, too."  
"So far our show has exceed-  
ed our expectations. We think  
we've done some very worth-  
while things. Certainly, the  
members of our repertory com-  
pany are enthusiastic. They're  
anxious to be in each show, no  
matter how small the part."  
Ratings be hanged, Boone  
asserts the show he's doing now  
"Have Gun, Will Travel"  
and all the success that went  
with it.  
"Both shows have integrity,"  
he said, "but the new one  
gives me an opportunity to do  
many things."

g would project the idea that  
the country wasn't watch-  
ing television at all," he said,  
without a touch of sardonic  
humor. "Furthermore, I don't  
believe the ratings reflect the  
inking part of the population.  
they create a rather low level."

nepotism, since a congressman is  
to promote legislation for a mem-  
ber is clearly nonsense.  
No husband in his right mind  
is easier for his wife to cash check  
while shopping.  
A congressman would only do