ORDINANCE NO. 621

HILLTOWN TOWNSHIP, BUCKS COUNTY, PENNSYLVANIA

An Ordinance of the Township of Hilltown, Bucks County, Pennsylvania, providing for the assessment, levying and collection of a tax for and during the year 1962, for general revenue purposes pursuant to the authority of the Act of June twenty-fifth, one thousand nine hundred forty-seven (Pamphlet Laws 1145, Section 1, et seq.) as amended, upon the privilege of attending and engaging in amusements within the Township of Hilltown; providing for the method of collecting such tax; imposing duties and conferring powers upon certain officers of the Township; providing for exemptions and prescribing penalties.

WHEREAS, the Board of Supervisors of Hilltown Township finds it necessary to impose taxes for general revenue purposes and is of the opinion that a portion of these taxes should be obtained from those attending and engaging in amusements, sports and recreation of all forms within the Township of Hilltown wherein any admission or fee is charged; And Whereas, it is estimated that the income to be derived from the said tax for the balance of the year of 1962 is the sum of $70,000 and the anticipated annual revenue is $400,000.

NOW THEREFORE, BE IT HEREBY ORDAINED AND ENACTED by the Board of Supervisors of the Township of Hilltown, Bucks County, Pennsylvania, pursuant to the Act of General Assembly of June twenty-fifth, one thousand nine hundred forty-seven (Pamphlet Laws 1145, Section 1, et seq.) its amendments as follows:

SECTION 1. This Ordinance shall be known as the Hilltown Township Amusement Tax Ordinance.

SECTION 2. Unless otherwise expressly stated the following terms shall have for the purposes of this Ordinance the following meanings:

(a) Admission. The monetary charges of any character whatsoever including donations, contributions, dues, fees, rentals,
service charges, membership fees, periodical or otherwise, charged by or in any manner received by a producer as herein defined to the general public or a limited or selected number thereof directly or indirectly for the privilege of attending, engaging or participating in any amusement as herein defined, as a spectator, participant, contestant or otherwise. Admission shall not include any tax added to the charge. Admission shall include the established monetary charge made even where certain persons are admitted free or at reduced rates, excepting, however, bona fide employees of the producer or public officials engaged upon public duties.

(b) Amusement. Any and all forms of entertainment, recreation and sport engaged in, participated in or attended as a spectator or otherwise by any person for which an admission is charged or other fee or charged imposed or paid including but not limited to the following activities: theatrical performance, operatic performance, motion picture exhibitions, carnival, circus, show, musical concert, sports event, swimming or bathing pool, vaudeville, sideshow, automobile race contest or exhibition, skiing areas, amusement park, dancing, golfing, bowling, billiards, athletic events and contests of all kind, and any and all other forms of diversion, sport, passtime or recreation for which an admission is charged or paid; or for which any charge is made for the rental or use of any equipment, property or land for the purpose of amusement as herein defined. 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 is wholly included in the price charged for such food, drink or merchandise. Amusement shall not include anything wherein the proceeds after payment of reasonable expenses inures exclusively to the benefit of any purely religious, educational or public charitable institution, society or organization.

(c) Person. Any natural person, copartnership, association, firm, business corporation or non-profit corporation or any other legal entity whatsoever. As applied to a partnership the term
person shall include every partner or number thereof and as applied to a corporation shall mean the corporate officers and directors thereof as to any duties or penalties imposed herein.

(d) Producer shall be any person as herein defined who shall conduct, operate, produce, carry on or maintain any amusement in the Township of Hilltown; or any person who shall receive any admission for any amusement within the Township of Hilltown.

(e) The singular shall include the plural and the masculine shall include the feminine and neuter.

SECTION 3. A tax is hereby imposed for general revenue purposes for the Township of Hilltown at the rate of ten per cent (being \(\frac{1}{10}\) for each 10\%\) of the price of admission or other charge as herein defined to each and every amusement within the Township of Hilltown. The producer of such amusement shall be responsible for the collection and payment of the tax to the secretary of the Board of Supervisors. In the event no fixed admission is charged the tax shall be based upon the gross admissions collected by the producer and shall be paid by the producer to the secretary of the Township Supervisors.

SECTION 4. On and after the effective date of this Ordinance any person conducting, operating, producing, carrying-on or maintaining any amusement within the Township of Hilltown or desiring to do so, shall file written notice thereof with the secretary of the Board of Supervisors setting forth the nature of the amusement to be conducted by the producer, the length of time the amusement is to be continued, and the rates or charges to be imposed by the producer.

SECTION 5. Every producer of an amusement that is to be conducted, operated, produced, carried-on or maintained for a period in excess of thirty days shall, within ten days from the end of each calendar month, transmit to the secretary of the Board of Supervisors a written report of the total admissions, as herein defined, collected and the total amount of the tax due thereon, and shall pay to the secretary of the Board of Supervisors the said tax in full.

SECTION 6. Every producer of a place of amusement
intended to be conducted, operated, produced, carried-on or maintained for less than a period of thirty days shall at the close of each day of operation of such amusement transmit to the secretary of the Board of Supervisors a report of the total admissions collected, and shall pay at the close of each day the tax due in full. Provided, however, that the secretary of the Board of Supervisors, or any other person employed by the Board of Supervisors for such purpose, shall have the right to attend any place of amusement and to collect from the producer the tax due thereon immediately upon and from each and every admission charged.

SECTION 7. If any tax levied pursuant to this Ordinance shall not be paid when due a penalty of ten per cent of the amount due and unpaid shall be added thereto plus an additional penalty of one-half of one per cent per month on the initial tax liability until the same is paid in full. All taxes, penalties, interest and costs may be recovered by the Supervisors of Hilltown Township from the producer of any amusement the same as other taxes and debts are by law recoverable.

SECTION 8. If any report or notice required by this Ordinance to be filed by the producer is not filed or is erroneous, inaccurate or incomplete, the secretary of the Board of Supervisors may and is hereby authorized and empowered to make a determination of the tax due by the producer upon the information available to him, and for this purpose the secretary of the Board of Supervisors, or any other person appointed by the Board of Supervisors, is authorized to examine the books, papers, tickets, receipts and records of any producer subject to the tax imposed by this ordinance, and to ascertain and assess the tax due thereon.

SECTION 9. Any person who shall fail, neglect or refuse to comply with any of the terms or provisions of this Ordinance shall in addition to other penalties provided by law upon summary conviction before a Justice of the Peace be subject to a fine not
exceeding $300.00 and the costs of prosecution for each offense, or to undergo imprisonment for not more than thirty days for the non-payment of such fine and costs.

SECTION 10. This Ordinance shall become effective thirty days after adoption hereof. This Ordinance shall continue in full force and effect until December 31, 1962, the end of the taxable year 1962 for Hilltown Township.

SECTION 11. The provisions of this Ordinance shall be severable and if any provision or part hereof shall be held to be unconstitutional, illegal or invalid by any Court of competent jurisdiction, the same shall not effect the validity of any remaining provisions or parts of this Ordinance. It is hereby declared to be the intent of the Supervisors of the Township of Hilltown that this Ordinance would have been enacted had any such unconstitutional, invalid or illegal provisions not been included herein.

Duly ordained and adopted this Fifteenth day of September , A. D., 1962.

BOARD OF SUPERVISORS OF HILLTOWN TOWNSHIP

By

President

Attest: Secretary
Employers, although not required to withhold tax from an employee, have the option of withholding tax and paying it to the Internal Revenue Service. This is known as "pay as you go" withholding.

Section 301. Computation of Net Profits

The net profit or earnings for the taxable period must be determined. This is the gross income less all expenses of the trade or business, including salaries, wages, and other expenses of the employer. The net profit is then subject to tax.

Section 302. Accounting Method

No uniform method of accounting shall be used by a taxpayer. The method chosen must be reasonable and must produce results that are substantially correct.

Section 303. Accounting Period

If the taxpayer has an annual ending date, the accounting period shall be the calendar year. If not, the taxpayer shall choose an appropriate period for the determination of net profit.

Section 304. Net Loss

No net loss in any year may be carried to any other year.

SECTION IV - ADMINISTRATION AND COLLECTION

Section 305. Records to be Kept

Taxpayers and employers must maintain accurate records of all transactions related to the payment of taxes. These records must be kept for at least seven years after the due date of any tax return.

Section 306. Withholding by Agreement

Employers may enter into an agreement with the Internal Revenue Service to have income tax withheld from the paychecks of employees. This is known as "payroll withholding."
AdmixisLrator may require profits or earnings not sub-
sumed hereinabove, shall require the same to be col-
gerated and paid over to the Income Tax Admin-
istrator as he may direct. If any amount so paid is not
received by the Income Tax Administrator, a
penalty shall be incurred. The Income Tax Ad-
ministrator is hereby charged with the ad-
ministration and enforcement of this resolution,
and is hereby authorized to examine, investigate,
and conduct all necessary procedures, including
penalties for non-compliance.

V. Taxation Under Other Law or Ordinance

If for any reason the provisions of this resolution
are held to be invalid at the rate of six (6%) per
centum of the amount of said tax, and an ad-
ditional penalty of five (5%) per centum of the
amount of such tax shall be levied upon the
person or persons so holding the same.

SECTION VIII - INTEREST AND FINANCIAL AIDS

601. Any person or persons making default of pay-
ment of any tax, shall be charged with interest
at the rate of six (6%) per centum for each
month or fraction thereof, from the date of the
return thereof until paid.

ARTICLE I
GENERAL PROVISIONS

A. "Buck or Disability Benefits" or "Benefits" here-
fore included shall mean benefits received by an
individual under an insurance policy or group
health plan, where such benefits are taxable.

B. "Benefit Arising Under Workmen's Compensa-
tion" herefore included shall mean benefits
received by an individual under an insurance
policy or group health plan, where such benefits
are taxable.

C. "Unemployment Compensation" herefore in-
cluded shall mean benefits received by an
individual under an insurance policy or group
health plan, where such benefits are taxable.

D. "Active Military Service Pay" herefore includ-
ed shall mean pay received by an individual
while on active military duty.

E. "Bonus Paid by United States Government" or
"Pay" herefore included shall mean pay received
by an individual while on active military duty.