

1-92  
ORDINANCE

AN ORDINANCE PROVIDING FOR THE IMPOSING ASSESSING, LEVYING AND COLLECTION OF A TAX FOR GENERAL REVENUE PURPOSES FOR MOUNT PLEASANT TOWNSHIP, ADAMS COUNTY, PENNSYLVANIA, UNDER THE AUTHORITY OF THE ACT OF DECEMBER 31, 1965, P.L. 1257 AS AMENDED, UPON ADMISSIONS TO ANY PLACE OR ACTIVITY WITHIN MOUNT PLEASANT TOWNSHIP; 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.

By authority of the Local Tax Enabling Act of 1965 (Act of December 31, 1965, P.L. 1257, Section 1 et seq., as amended, 53 P.S. Section 6901 et seq.), it is hereby enacted and ordained by the Board of Supervisors of Mount Pleasant Township, Adams County, Pennsylvania, as follows:

Section 1. This Ordinance shall be known and may be cited as "Mount Pleasant Township Admissions Tax Ordinance of 1992."

Section 2. The following words and phrases when used in this Ordinance shall have the meaning ascribed to them in this section except where the context clearly indicates a different meaning:

a. Activities - Shall mean all manner and form of entertainment, amusement, recreation, education, exhibition, or sport, including but not limited to theatrical performances, lectures, motion picture exhibitions, historical exhibitions, and/or displays, swimming or bathing pools, either natural or man-made, amusement parks, museums, golf courses, stadia, circus, carnivals, fairgrounds, athletic events, dances, musicals or concerts, and all other forms and manner of sport, recreation, pastime, diversion or edification, provided, however, that activities shall not include any form or manner of entertainment, amusement or instruction, the proceeds of which after the payment of reasonable expenses inure exclusively to the benefit of any nonprofit religious, educational or charitable institution, society or organization.

b. Admission - Shall mean monetary charges of any character whatever, including monies, donations, rentals or contributions charged to or paid by the general public or a limited or selected number thereof, directly or indirectly, for the right or privilege to enter into a place, indoors or outdoors within the Township and/or for the right or privilege of attending, viewing or engaging in activities as herein defined.

c. Collector - Shall mean any person who collects admissions either directly or indirectly.

d. Person - Shall mean any individual, partnership, limited partnership, estate, trust, association, firm or corporation. Whenever used in any clause prescribing and imposing a civil or criminal penalty, the term "person", as applied to a partnership, limited partnership, firm or association, shall mean the partners or members thereof, and as applied to a corporation, the officers thereof.

e. Township - Shall mean Mount Pleasant Township, Adams County, Pennsylvania.

Section 3. There shall be levied, assessed, collected and paid a tax of ten percent (10%) of the amount paid for admission to any place or activity within the Township to be paid by the person so admitted and collected and remitted to the Township by the person charging such admission fees, provided that the tax shall not apply to admissions the proceeds of which, after the payment of reasonable expenses, inure exclusively to the benefit of any nonprofit religious, educational or charitable institution, society or organization.

Section 4. The tax hereby imposed shall be for a period of one (1) year from the effective date hereof and pursuant to the authority of Section 1 of the Act of October 9, 1967, 53 P.S. §6904, this Ordinance shall continue in force on a year to year basis without annual re-enactment, and the proceeds

derived from this ordinance shall be for general revenue purposes.

Section 5. It shall be the duty and responsibility of the operators of all activities and places of admission covered by this Ordinance to collect the tax imposed by this Ordinance, and the collectors shall be liable to the Township as agents thereof to collect, compute, account for and remit said tax revenue.

Section 6. On or before the 15th day of each month following the collection of any admissions as defined herein, the collector of said admissions shall transmit to the Secretary of the Board of Supervisors of Mount Pleasant 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 the Secretary of said Board, the total amount of tax due for the operations of the preceding month.

Section 7. Each person operating an activity or place of admission as defined herein within Mount Pleasant Township shall keep an accurate record of all admissions charged or collected and the Township Supervisors, or their properly appointed agent, shall have access to the books and records relating to the number of admissions charged or collected of the person conducting such activity or place of admission, 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 Township Supervisors, or their duly authorized agent, as a result of any reports, investigations or verifications required or authorized by this Ordinance shall be confidential except for official purposes, and any disclosure of any information contrary to the provisions of this section shall constitute a violation of this Ordinance.

Section 8. The Chairman of the Board of Supervisors of Mount Pleasant Township is hereby charged with the enforcement of this Ordinance.

Section 9. If any tax levied in pursuance of this Ordinance shall not be paid when due, a penalty of six percent (6%) of the amount of tax due and unpaid shall be added thereto.

Section 10. The Chairman of the Board of Supervisors of Mount Pleasant Township in his capacity as enforcer of this Ordinance, may sue in any court, with jurisdiction for the recovery of taxes, interest and penalties due and unpaid under this Ordinance, provided that the election to pursue a civil remedy by the enforcer shall not be a bar to any criminal prosecution as provided by this Ordinance.

Section 11. Any person who shall be convicted before a District Justice for violating or failing to carry out any of the provisions of this Ordinance shall be liable to a fine or penalty not exceeding Three Hundred Dollars (\$300.00) for each and every offense and the costs of prosecution thereof, and in default of payment of any such fine and costs, to imprisonment in the Adams County Prison 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 12. 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 effect 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 Board of Supervisors of Mount Pleasant 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 13. The provisions of this Ordinance, so far as they are the same as those of ordinances in force immediately prior to the enactment of this Ordinance, are intended as a continuation of such ordinances and not as new enactments. The provisions of this Ordinance shall not affect any act done or

liability incurred, nor shall they affect any suit or prosecution pending or to be instituted to enforce any right or penalty or to punish any offense under the authority of any ordinance repealed by this Ordinance.

Section 14. This ordinance shall go into effect on the 1st day of July, 1992.

ADOPTED by the Board of Supervisors of Mount Pleasant Township, Adams County, Pennsylvania, on the 28<sup>th</sup> day of May, 1992.



BOARD OF SUPERVISORS OF  
MOUNT PLEASANT TOWNSHIP

By: Larry E. Kehlert  
Chairman


ATTEST:

Robert M. Chaboup  
Secretary

CERTIFICATE

I, the undersigned, Secretary of the Board of Supervisors of Mount Pleasant Township, Adams County, Pennsylvania (the "Township"), certify that: the foregoing is a true and correct copy of an Ordinance of the Supervisors of the Township of Mount Pleasant which duly was enacted by affirmative vote of a majority of the members of the Supervisors of the Township of Mount Pleasant at a meeting held on May 28, 1992; said Ordinance duly had been recorded in the Ordinance Book of the Township; said Ordinance duly had been published as required by law; and said Ordinance remains in effect, unaltered and unamended, as of the date of this Certificate.

IN WITNESS WHEREOF, I set my hand and affix the official seal of the Township of Mount Pleasant, this 28th day of May, 1992.

  
Secretary

(SEAL)