

ARTICLE 349
Admissions Tax

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CROSS REFERENCES

Power to tax - see Act 511 of 12-31-65
(53 P.S. §6901-6924)

349.01 DEFINITIONS.

The following words and terms, when used in this article, shall have the following meanings, unless the context clearly indicates otherwise:

- (a) "Admission" means a monetary charge of any character whatever, including donations, contributions and dues, or membership fees, periodical or otherwise, charged or paid for the privilege of attending or engaging in amusements. When such amusement is conducted at any roof garden, night club, cabaret, or like place furnishing a public performance for profit where the charge for admission is wholly, or in part, included in the price paid for refreshment, service, or merchandise, the "admission charge" to such amusement shall be deemed to be the amount of the charge or charges for cover charge, minimum charge, the charge for food and service during such performance and any unpaid charges prior to the performance if such charges entitled the payer to be present at the performance and are paid during or after such period. In the case of persons, except bona fide employees of the person conducting the amusement or municipal or State officers on official business, the admission charge includes those admitted free or at reduced rates at a time when and under circumstances under which an established price is charged to other persons. In the case of persons having the permanent use of boxes or seats in place of amusement or a lease for the use of such box or seat in such place of amusement, the tax imposed by this article shall be computed on the established price for which a similar box or seat is sold for each performance or exhibition at which the box or seat is used or reserved by or for the lessee or holder.

- (b) "Amusement" means all manner and form of entertainment within the City including among others, the following: theatrical performance, operatic performance, motion picture exhibition, sound motion picture exhibition, carnival, circus, show, concert, lecture, swimming or bathing pool, vaudeville show, side show, amusement park and all forms of entertainment therein, dancing and any other form of diversion, pastime or recreation for which admission is charged or paid. "Amusement" does 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 veterans organizations or police or firemens pension organizations, or any form of entertainment conducted by a nonprofit organization or association exclusively for its members and their bona fide guests.
- (c) "Collector" means the License Tax Officer of the City of York.
- (d) "Person" means any individual, partnership, limited partnership, association or corporation.
- (e) "Temporary amusement" means any amusement which is conducted or to be conducted at one location for a period of ten days or less.
- (f) "Yearly amusement" means any amusement which is conducted or to be conducted at one location for a period of more than ten days.
- (Ord. 78-1967 §2.)

349.02 TAX IMPOSED.

A tax is hereby imposed for general revenue purposes upon the sale of admission to any amusement within the City, at the rate of five percent of the admission charged or paid, which tax shall be paid by the person so admitted. (Ord. 78-1967 §3.)

349.03 AMUSEMENT PERMITS.

(a) On and after January 1, 1968, any person desiring to conduct, or to continue to conduct any amusement within the City shall file with the Collector, an application for a yearly amusement permit or a temporary amusement permit, as the case may be, and shall pay the fee for such permit as required by this article. A permit shall be issued for a yearly amusement at a fee of two dollars (\$2.00); a permit shall be issued for a temporary amusement at a fee of one dollar (\$1.00).

(b) Every application for such permit or permits shall be made upon a form prescribed, prepared and furnished by the Collector, and shall set forth the name under which the applicant conducts or intends to conduct an amusement, whether the applicant conducts or intends to conduct a yearly or temporary amusement, the location of the amusement covered by the application, and such other information as the Collector may require. If the applicant conducts or intends to conduct an amusement at more than one location within the City, a separate application shall be filed and a permit fee paid for each such location. In the case of a temporary amusement, the date and length of time such amusement is to be conducted shall be set forth, and the application shall state the name and address of the owner, lessee or custodian of the premises on which such amusement is to be conducted. The application shall be signed by the applicant, if a natural person, and in the case of an association or partnership, by a member or partner thereof, and in the case of a corporation, by an officer thereof.

(c) Upon the approval of each application and the payment of any permit fee herein required, the Collector shall grant and issue to each applicant a yearly or temporary amusement permit for each place of amusement. Amusement permits shall not be assignable and shall be valid only for the person and place of amusement in whose name they are issued, and shall at all times be conspicuously displayed at the place for which they are issued. All yearly amusement permits shall expire December 31 next succeeding the date upon which they were issued unless sooner suspended, surrendered or revoked for cause by the proper authorities of the City. All temporary permits shall expire at the time specified therein.

(d) In the case, of loss, defacement or destruction of any permit, the person to whom the permit was issued shall apply to the Collector for a new permit for which a fee of fifty cents (50¢) shall be charged. (Ord. 78-1967 §4.)

349.04 COLLECTION OF TAX.

(a) Every person conducting any amusement, within the City shall collect the tax imposed by this article, and shall be liable to the City as an agent thereof, for the payment of the same into the City Treasury, through the Collector, as hereinafter provided in this article.

(b) Where permits are obtained for conducting temporary amusements by persons who are not the owners, lessees or custodians of the places where the amusements are to be conducted, the tax imposed by this article shall be paid by the owner, lessee or custodian of such place where such temporary amusement is held or conducted, unless paid by the person conducting the amusement. (Ord. 78-1967 §5.)

349.05 REPORTS.

(a) Every person conducting a yearly amusement shall, on or before the tenth day of each month after January 1, 1968, transmit to the Collector on a form prescribed and prepared by him under oath or affirmation, a report of the total admissions charged or collected during the preceding month, and the total amount of tax due from such person upon such admission.

(b) Every person conducting a temporary amusement shall at the close of each day on which such amusement is held, after the effective date of this section, transmit to the Collector on a form prescribed and prepared by him under oath or affirmation, a report of the total admissions charged or collected during the day and the total amount of tax due from such person upon such admission.

(c) Every person conducting an amusement, at the time of making the reports required by this section, shall pay to the Collector the total amount of taxes due to the City during the period for which the report is made. However, such person may deduct therefrom two percent thereof providing payment is made on or before the due date thereof. All such taxes shall bear interest at the rate of one percent per month, or fractional part of a month, from the day they are due and payable, until paid. (Ord. 78-1967 §6.)

349.06 LATE FEES.

If any person conducting an amusement shall neglect or refuse to make any report of payment as herein required, an additional ten percent of the amount of the tax shall be added by the Collector and collected. All such taxes shall be recoverable by the City Solicitor as other debts due the City are now by law recoverable.

(Ord. 78-1967 §7.)

349.07 EXAMINATION OF RECORDS.

If the Collector is not satisfied with the report and payment of tax made by any person conducting an amusement under the provisions of this article, he is hereby authorized and empowered to make a determination of the tax due by such person, based upon the facts contained in the report, or upon any information within his possession, or that shall come into his possession, and for this purpose, the Collector is authorized to examine the books, papers, tickets, ticket stubs and records of any person conducting an amusement taxable under this article, to verify the accuracy of any report or payment made under the provisions thereof, or to ascertain whether the tax imposed by this article has been paid.

(Ord. 78-1967 §8.)

349.08 ESTIMATED TAX.

If any person conducting an amusement shall neglect or refuse to make any report and payment of tax required by this article, or if, as a result of any investigation by the Collector a report is found to be incorrect, the Collector shall estimate the tax due by such person and determine the amount due by him for taxes, penalties and interest thereon.

(Ord. 78-1967 §9.)

349.09 SUSPENSION AND REVOCATION OF PERMITS; COUNCIL HEARING.

The Collector may suspend, or, after hearing, revoke an amusement permit whenever he finds that the holder thereof has failed to comply with any of the provisions of this article. Upon suspending or revoking any amusement permit, the Collector shall request the holder thereof to surrender to him immediately, all permits, or duplicates thereof, issued to him and the holder shall surrender promptly all such permits to the Collector as requested. Whenever the Collector suspends an amusement permit, he shall notify the holder immediately and Council shall afford him a hearing if requested, within five days of such notice. After such hearing Council shall either rescind the order of suspension, or good cause appearing therefore, shall continue the suspension or revoke the permit.

(Ord. 78-1967 §10.)

349.10 APPLICATION OF TAXES.

All taxes, interest and penalties collected or received under the provisions of this article shall be paid into the City treasury for use and benefit of the City.

(Ord. 78-1967 §11.)

349.11 POWERS OF COLLECTOR.

The Collector is hereby authorized and directed to make and keep such records, prepare such forms, make such regulations and take such other measures as may be necessary or convenient to carry this article into effect and may in his discretion, require reasonable deposits to be made by applicants for temporary permits.

(Ord. 78-1967 §12.)

349.99 PENALTY.

Any person or any officer, agent, servant or employee, thereof, who fails, neglects or refuses to comply with any of the terms or provisions of this article, or any regulation or requirement made pursuant thereto and authorized thereby shall, upon conviction thereof be fined not more than one thousand dollars (\$1,000) and costs of prosecution for each offense, to be collected as other fines and costs are by law collectible and, in default of payment thereof, shall be imprisoned for not more than ninety days (90 days). The fine imposed by this section shall be in addition to any other penalty imposed by any other section of this article.

(Ord. 1-2009. Passed 1-6-09.)