

ORDINANCE NO. 1958-4

AN ORDINANCE LEVYING A TAX FOR GENERAL BOROUGH PURPOSES ON ADMISSIONS TO AMUSEMENTS, ON PIN BALL MACHINES, ON JUKE BOX MACHINES AND OTHER COIN OPERATED MACHINES AND A TAX ON POOL TABLES, SHOWS AND BOWLING ALLEYS WITHIN THE BOROUGH OF WEST NEWTON, PROVIDED FOR THE COLLECTION THEREIN AND IMPOSED PENALTIES FOR THE VIOLATION THEREOF.

BE IT ENACTED AND ORDAINED by the Borough of West Newton in council assembled and it is hereby enacted and ordained by the authority of the same pursuant to the authority granted to Boroughs of the Commonwealth of Pennsylvania by the Act of Assembly approved the 25th day of June, 1947 P. L. _____, Act No. 481.

SECTION 1. Unless otherwise expressly stated, the following terms shall have, for the purpose of this ordinance, the meaning herein expressed.

(a) The term "Admission" shall mean monetary charge of any character whatever, including donations, contributions, dues or membership fees (periodical or otherwise) charged or paid for the privilege of attending or engaging in amusements as hereinafter defined.

(b) The term "amusement" shall mean all manner and form of entertainment including, among others, the following: theatrical performance; motion picture exhibition, sound motion picture exhibition, carnival, circus, show, concert, lecture, sports event, vaudeville show, side show, amusement park and all of the forms of entertainment therein, dancing, athletic contests and any other form of diversion, sports, pastime, or recreation for which admission is charged or paid.

(c) The term "coin operated machine" shall mean any machine or device whatsoever, which upon the insertion of a coin, slug, token, plate or disk, may be operated for use as a game, entertainment or amusement whether or not registering a score and whether or not a prize is offered.

(d) The term "person" shall include natural person, firm, association, or corporation (except such corporations as are exempt from taxation under the Act of Assembly of 1947, P. L. _____, No. 481.

SECTION 2. A tax is hereby imposed for general borough purposes, at the rate of Five (5%) Per cent. of admission to any amusement within the Borough of West Newton.

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

SECTION 3. Every person engaged in conducting or operating amusements as herein defined shall on or before the 10th day of each and every month, transmit to the Borough Secretary a report under oath or affirmation of the total admissions charged or collected and the total tax due from such person, upon such admissions for the previous month under this ordinance and at the same time shall pay to the Borough Secretary the entire amount of the tax due. Upon receipt of said tax, the Borough Secretary shall deliver to the person paying the tax a receipt showing the amount of tax collected and the period for which the same is collected.

SECTION 4. A tax of Fifty and 00/100 (\$50.00) Dollars per year is hereby levied on each and every pin ball machine, juke box or other coin operated machine for the use of which a charge is made, said tax to be due and payable within ten (10) days after the effective date of this ordinance for the year 1958, and upon the 1st day of May of each and every year thereafter. The tax on any coin operated machine installed after the date for the payment of tax on said coin operated machine as hereinabove set forth shall be due and payable within twenty-four (24) hours after the installation of the same. The Secretary shall issue to the person paying the tax a receipt showing the period for which said tax is paid; said receipt to be posted in a prominent place in the room in which said coin operated machine or machines are situate.

SECTION 5. A tax is hereby imposed of Five and 00/100 (\$5.00) Dollars per year upon each and every pool table situate within the Borough of West Newton for the use of which a charge is made, said tax to be due and payable within ten (10) days after the effective date of this ordinance for the year 1958, and upon the 1st day of May of each and every year thereafter. The tax on any pool table installed after the date for the payment of tax on said pool table as hereinabove set within twenty-four (24) hours after the installation of the same. The Secretary shall issue to the person paying the tax a receipt showing the period for which said tax is paid; said receipt to be posted in a prominent place in the room in which said pool table or pool tables are situate.

SECTION 6. A tax is hereby imposed of Ten and 00/100 (\$10.00) Dollars per year upon each and every bowling alley situate within the Borough of West Newton for the use of which a charge is made, said tax to be due and payable with ten (10) days after the effective date of this ordinance for the year 1958 and upon the first day of May of each and every year thereafter. The tax on any bowling alley installed after the date for the payment of tax on said bowling alley as hereinabove set forth shall be due and payable within twenty-four (24) hours after the installation of the same. The Secretary shall issue to the person paying the tax a receipt showing the period for which said tax is paid; said receipt to be posted in a prominent place in the room in which said bowling alley or bowling alleys are situate.

SECTION 7. A tax is hereby imposed of Seventy-five and 00/100 (\$75.00) Dollars per year for each and every theater situate within the Borough of West Newton for the privilege of operating said theater, said tax to be due and payable within ten (10) days after the effective date of this ordinance for the year 1958 and upon the first day of May of each year thereafter. The Secretary shall issue to the person paying the tax a receipt showing the period for which said tax is paid; said receipt to be posted in a prominent place in the theater.

SECTION 8. If any tax imposed by this ordinance shall not be paid when due, a penalty of Ten (10%) Per cent. of the amount of said tax, or Fifteen and 00/100 (\$15.00) Dollars, whichever amount shall be larger, shall be added to said tax and an additional penalty of One (1%) Per cent. per month or fraction thereof from the date on which the tax is due, shall be added thereto.

SECTION 9. All taxes, together with all penalties imposed by this ordinance shall be recoverable the same as other debts of like amounts are recovered.

SECTION 10. In order to insure compliance with the terms of this ordinance and the payment of all taxes due hereunder, the Borough Secretary shall have the authority to inspect and examine, either in person or by representative, the books and records of any person engaged in operating any amusement within the Borough of West Newton, the proceeds of which are taxable under this ordinance.

SECTION 11. Any information gained by the Borough Secretary or any other official or agent of the Borough as a result of any returns, investigations, or verifications required or authorized by this ordinance shall be confidential, except for official purposes, and except in accordance with proper judicial order, or as otherwise provided by law. Any disclosure of any information, contrary to the provisions of this section, shall constitute a violation of this ordinance.

SECTION 12. It shall be unlawful for any person to fail or neglect or refuse to furnish, complete and correct reports or returns or to fail to pay any of the tax levied by this ordinance at the time required and any person who shall fail, neglect or refuse to make said return and pay said tax or who shall knowingly make any incomplete, false, or fraudulent returns; or attempt to do anything whatever to evade the payment of the whole or any portion of the tax imposed under this ordinance shall be liable upon conviction before the Burgess or any Justice of the Peace of the Borough of West Newton to a fine or penalty not exceeding One Hundred and 00/000 (\$100.00)

Dollars for each and every offense and the costs of prosecution thereof and in default thereof to undergo imprisonment in the county jail for a period of not exceeding thirty (30) days. This fine and penalty shall be in addition to any and all other penalties imposed by any section of this ordinance.

SECTION 13. Any ordinance or part of an ordinance, conflicting with the terms of this ordinance, is hereby repealed in so far as the same affects the terms of this ordinance.

SECTION 14. 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, sections or parts of this ordinance. It is hereby declared as the intent of the Borough Council that this ordinance would have been adopted had such unconstitutional, illegal or invalid sentence, clause, section or part thereof not been included herein.

SECTION 15. This ordinance shall become effective on the 1st day of May, 1958.

Enacted and ordained this 9th day of April, 1958.

Edgar H. Rouse
President

ATTEST:

B. T. Lash
Secretary

Approved this 21st day of April, 1958.

Robert C. Umbarger
Burgess