

PUBLIC HEARING MAY 14, 2024
@ 6:00 P.M. JUNIATA Twp. BLDG.

ORDINANCE NO. 2024-1

(Supersedes Ordinance 2019-1)

PURPOSE: TO PROVIDE REVISIONS TO ORD.

AN ORDINANCE OF JUNIATA TOWNSHIP, HUNTINGDON COUNTY, PENNSYLVANIA, IMPOSING AN AMUSEMENT TAX ON THE PRICE OF ADMISSION TO EACH AND EVERY AMUSEMENT IN THE TOWNSHIP OF JUNIATA, COUNTY OF HUNTINGDON AND COMMONWEALTH OF PENNSYLVANIA.

The following Ordinance is hereby adopted by the Supervisors of Juniata Township, Huntingdon County, Pennsylvania:

BE IT ORDAINED AND ENACTED by the Supervisors of Juniata Township, Huntingdon County, Pennsylvania, and it is hereby enacted and ordained by the authority of the same, amendment and repeal to the Amusement Tax Ordinance enacted July 7, 1986 (Ordinance No. I of 1986), pursuant to the Act of December 31, 1965, P.L. 1257, entitled "The Local Tax Enabling Act", as amended:

Section 1 Title of ordinance.

This article shall be known and may be cited as the "Juniata Township Amusement Tax Ordinance."

Section 2 Definitions.

As used in this article, the following terms shall have the meanings indicated, unless a different meaning clearly appears from the context. If applicable, the singular shall include the plural; the plural shall include the singular; the masculine shall include the feminine and the neutral:

ADMISSION or PRICE - 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 person 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.

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SEE THIS DOCUMENT ON OUR WEBSITE IN
THE ORDINANCE TAB.

AMUSEMENT - All manner or form of entertainment, diversion, sport, pastime or recreation, including but not limited to campgrounds or camp sites, the storage of boats/travel trailers/RVs/related recreational equipment, trade shows, craft shows, theatrical performances, operatic performances, silent or sound motion pictures, exhibitions, boat rentals, bike rentals, guided fishing, camping, carnivals, circuses, cruises, shows, concerts, fishing tournaments, lectures, slot machines and other gaming devices, racing events other than thoroughbred horseracing, auto racing events, sport events, swimming or bathing pools, vaudeville shows or sideshows, ice rinks, dancing, billiards, golf, athletic contests, and similar exhibitions, within the Township of Juniata for which admission is charged or paid. Pursuant to the Local Tax Enabling Act, specifically excluded from this tax are admissions to movie theaters. Also specifically excluded are membership admissions, membership dues, fees or assessments, donations, contributions or monetary charges of any character whatsoever paid by the general public, or a limited or selected number thereof, for such person to enter into any place, indoors or outdoors, to engage in any activities, the predominant purpose or nature of which is exercise, fitness, health, maintenance, improvement or rehabilitation, health or nutrition education, or weight control.

Provided further that no amusement tax shall be levied against camping or tent area where the Commonwealth of Pennsylvania has levied a like tax on the real property rented for such purposes.

Provided further that no amusement tax shall be levied against membership dues, donations, contributions, or monetary charges paid to engage in any activities the predominant purpose or nature of which is exercise, fitness, health maintenance, weight control or similar activities.

AMUSEMENT FACILITY - The physical site or building upon or within which the amusement takes place and to which admission fees are charged for entry thereto.

COLLECTOR — The Tax Collector or Auditor or Township Treasurer as designated by the Board of Supervisors of Juniata Township to collect the Amusement Tax from Producers of the amusement.

PERMANENT AMUSEMENT — Any amusement which is conducted or to be conducted at one location for a period of more than 30 days.

PERSON - Every natural person, co-partnership, association, joint venture, or corporation. Whenever used in the clause prescribing and imposing a penalty, the term "person" as applied to co-partnerships, associations, or joint ventures, shall mean partners or members thereof; and as applied to corporations, shall mean the officers thereof.

PRODUCER - Any person conducting any place of amusement as previously defined.

TOWNSHIP Juniata Township, Huntingdon County, Pennsylvania, or one of its designated representatives.

TEMPORARY AMUSEMENT - Any amusement which is conducted or to be conducted at one location for a period of 30 days or less.

Section 2 Imposition of tax.

The following tax is hereby imposed upon the privilege to attend or engage in any amusements within the Township of Juniata, County of Huntingdon, Commonwealth of Pennsylvania: a tax is hereby imposed for general Township purposes for the use of the Board of Supervisors of said Township at the rate of 5% of the admission price to each and every amusement conducted in the Township of Juniata, County of Huntingdon, Commonwealth of Pennsylvania, on or after January 1, 2023.

- a) Where the price is not fixed or established, the tax shall be collected, based upon the gross admission fee or fees collected.
- b) Where the price of admission is wholly or in part included in the price paid for refreshment, parking, service and/or merchandise or where in consideration of the price paid for refreshment, parking and/or merchandise admission is granted or the admission price is reduced, then the price paid for such refreshment, parking, service and/or merchandise shall be deemed to be part of the price paid for admission and taxable as such.

Section 4 Collection of tax; authority to examine records of persons conducting amusements.

- a) All producers shall collect the tax imposed by this article and shall be liable to the Board of Supervisors as taxpayers for the payment of the same.
- b) The Township, by and through its authorized Tax Collector, is hereby authorized to examine the books, papers and records of any producer in order to verify the accuracy of any return made, or if no return is made or filed, to ascertain the amount to the tax due, if any, by any person under this article, and, to accomplish this purpose, the Township and/or its Collector is authorized to examine any person under oath concerning any taxes which were or should have been returned, and the Township and/or its Collector may compel the production of books, papers, reports, records and the attendance of all persons before the Township whether as persons or witnesses whom it is believed have knowledge of any such matters. Every taxpayer and every person whom the Collector reasonably believes to be an employer or taxpayer, is hereby directed, and required to give to the officer, or to any agent designated by him, the means, facilities and opportunity for such examination and investigations, as are hereby authorized.
- c) Any information gained by the officer, his agents, or by any other official or agent of the taxing district, as a result of any declarations, returns, investigations, hearings or verifications required or authorized by the ordinance or resolution, shall be confidential, except for official purposes and except in accordance with a proper judicial order, or as otherwise provided by law.
- d) 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 hereof or to ascertain whether the taxes imposed by this article have been paid.

Section 5 Report and payment of tax; deduction; interest.

- a) Every Producer conducting a permanent amusement shall, on or before the tenth day of each quarter after the effective date of this article, under oath, on examination, transmit to the Collector on a form prescribed and prepared by him a report of the total admissions charged or collected, the number of persons admitted during the preceding quarter and the total amount of tax due from such person upon such admissions. Where full seasonal payments are received by the producer, the tax may be remitted in total if payment is made by the 10th day of the second quarter of that year.
- b) Every Producer conducting a temporary amusement shall, at the close of the temporary event on which such amusement is held after the effective date of this article, under oath, on examination, transmit to the Collector on a form prescribed and prepared by him a report of the total admissions charged or collected during the event, the number of persons so admitted and the total amount of tax due from such person upon such admissions.
- c) Each person conducting an amusement shall, at the time of making the reports required by this section, pay to the Collector the total amount of taxes due to the Township of Juniata during the period for which the report is made. All such taxes shall bear interest at the rate of 10% per month or a fractional part of a month from the day they are due and payable, until the same are paid.
- d) All taxes imposed by this article, together with all interest and penalties, shall be recovered as other debts of like character are recovered.

Section 6 Estimation of tax due.

- a) If any Producer, person or taxpayer conducting any 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 or audit 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.

Section 7 Ticket Requirement

- a) Beginning January 1, 2023 and every year subsequent thereto, any producer, person, or taxpayer conducting a permanent amusement in Juniata Township shall issue a numbered ticket to each individual or person attending or engaging in the amusement and/or having paid the admission or price.
- b) Tickets issued pursuant to this Section shall be consecutively numbered. For every ticket issued, the Producer, person or taxpayer shall retain a ticket stub or master role with the corresponding number.
- c) Tickets issued pursuant to this Section shall contain the following language. "Price includes a 5% Juniata Township Amusement Tax."

Section 8 Appointment; Bond.

- a) The Township of Juniata shall by resolution appoint a Tax Collector for the collection of the within tax.
- b) It shall be the duty of the Tax Collector to collect and receive the taxes, fines and penalties imposed by this ordinance. It shall also be his duty to keep a record showing the amount received by him from each person or business paying the tax and the date of such receipt.
- c) Each Tax Collector, before entering upon his official duties shall give and acknowledge a bond acceptable to the Township.

Section 9 Disposition of moneys collected.

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

Section 10 Duties of Collector; deposit for temporary permit.

- a) 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 amusement permits.

Section 11 Permit required to conduct amusements.

- a) On or after the effective date of this article, any person desiring to conduct any amusement within the boundaries of the Township of Juniata shall file with the Collector 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 as required herein.

Section 12 Permit fees; expiration of permits.

- a) The applicant, at the time of making application, shall pay to the Collector a permit fee as follows:
- b) For a temporary permit, good for 30 days only: \$25.00 (Twenty-Five Dollars) as set from time to time by resolution of the Board of Supervisors.
- c) For a permanent permit, permanent as issued: \$100.00 (One Hundred Dollars) as set from time to time by resolution of the Board of Supervisors.
- d) All temporary permits shall expire 30 calendar days from the date issued, unless sooner suspended, surrendered or revoked for cause by the proper authorities of the township.
- e) All permanent permits, once issued, shall expire upon transfer of the amusement facility to a new owner or its closure, unless sooner suspended, surrendered or revoked for cause by the proper authorities of the township.

Section 13 Permit application.

On forms supplied by the Collector, the following information shall be printed in ink or typewritten:

- Name of the Township of Juniata.
 - Whether a temporary or a permanent permit.
 - Name and address of the person receiving the permit.
 - The location of the amusement covered by the permit.
 - Name and address of the owner, lessee, or custodian of the premises on which such amusement is to be conducted.
 - Type of amusement.
 - Period for which the permit is issued.
 - Number of the permit.
 - Date the permit is issued.
 - The original shall be given to the permittee, and the duplicate shall be kept in the file by the Township of Juniata.
- a) If the applicant conducts or intends to conduct an amusement at more than one location within the Township of Juniata, a separate application shall be filed, and a permit fee paid for each such location.
- b) Applications 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) In case of the loss, defacement or destruction of any permit, the person in whose name the permit was issued shall apply to the Collector for a new permit, for which a fee of \$10.00 (Ten Dollars) shall be charged.

Section 14 Approval and issuance of permit; no assigns; display; term.

- a) Upon approval of an application and the payment of any permit fee herein required, the Collector shall grant and issue to the applicant a permanent or temporary amusement permit for each place of amusement. Amusement permits shall not be assignable and shall be valid only for the person in whose name and the place of amusement for which they are issued, and such permits always be conspicuously displayed at the place for which they are issued. All permanent amusement permits shall continue for the term prescribed in Section 12 herein unless surrendered by the holder thereof or suspended or revoked for cause by the proper authorities of the Township of Juniata.

Section 15 Suspension or revocation of permit; hearing.

- a) The Collector or Township 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 the Board of Supervisors of Juniata Township shall afford him a hearing if requested within five (5) days of such notice. After such hearing, the said Board of Supervisors shall either rescind the order of suspension or revocation or, good cause appearing therefor, continue the suspension or revocation.

Section 16 Violations and penalties.

- a) Any person who violates or permits a violation of this article, upon being found liable therefor in a civil enforcement proceeding, shall pay a fine of not more than \$600 plus all court costs, including reasonable attorney's fees, incurred by the Township in the enforcement of this chapter. No judgment shall be imposed until the date of the determination of the violation by the District Justice and/or Court. If the defendant neither pays nor timely appeals the judgment, the Township may enforce the judgment pursuant to the applicable rules of civil procedure. Each day a violation exists shall constitute a separate offense. Further, the appropriate officers or agents of the Township are hereby authorized to seek equitable relief, including injunction, to enforce compliance herewith.

Section 17 Rules and regulations.

- a) The Board of Supervisors may pass by resolution at any time after the enactment of this article any rules and/or regulations they deem necessary to implement, effectuate, interpret, enforce, construe, or apply to this Ordinance.

Section 18 Repealer

- a) Any Ordinance or part of Ordinance conflicting with this Ordinance is hereby repealed insofar as the same affects this Ordinance.

Section 19 Invalidity of Section or Sentence

- a) 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 of Juniata, that this Ordinance would have been adopted had such unconstitutional, illegal, or invalid sentence, clause, section, or part thereof not been included herein.

Section 20 Effective Date

- a) This Ordinance shall be effective five (5) days from the date of enactment.

ORDAINED AND ENACTED by the Township of Juniata this ____ day of _____, _____.

THE TOWNSHIP of JUNIATA

Chairman Supervisor

Vice-Chairman Supervisor

Supervisor

Attest:

Secretary