

ORDINANCE NO. 80-1

AN ORDINANCE OF THE TOWNSHIP OF REED,
DAUPHIN COUNTY, PROVIDING FOR THE
LEVYING OF AN AMUSEMENT TAX; ESTABLISHING
PROCEDURES FOR THE COLLECTION OF SAID
TAX; AND PROVIDING FOR PENALTIES FOR
VIOLATION

The Board of Supervisors of Reed Township, Dauphin County, Pennsylvania, pursuant to the authority of the Act of December 31, 1965, P.L. 1257, as amended, known as the Local Tax Enabling Act, hereby enacts as follows:

SECTION 1. TITLE: This Ordinance shall be known and may be cited as the Reed Township, Dauphin County, Amusement Tax Ordinance.

SECTION 2. DEFINITIONS: The following words and phrases when used in this Ordinance shall have the meaning ascribed to them in this section, unless the context clearly indicates a different meaning:

(a) "Amusement." All manner or form of entertainment, diversion, sport, pastime or recreation, including festivals or similar events within the Township, except that the term shall not include a motion picture theatre.

(b) "Person." Every natural person, copartnership, association, joint venture or corporation. Whenever used in any clause prescribing and imposing a penalty, the term "person" as applied to copartnerships, associations or joint ventures shall mean the partners or members thereof, and as applied to corporations shall mean the officers thereof.

(c) "Price." Full monetary charge of any character whatever, including contributions and donations, fixed or exacted, or in any manner received, except that the term shall not include any tax, charge, or fee imposed by the Commonwealth of Pennsylvania, or any membership fees or dues paid to any club or organization.

In this Ordinance, the singular shall include the plural and the masculine shall include the feminine and the neuter.

SECTION 3. IMPOSITION OF TAX: A tax is hereby imposed, for general revenue purposes, at the rate of ten percent (10%) of the price of admission to each and every amusement within Reed Township for which the individual admission price is eleven cents (\$0.11) or more.

SECTION 4. RATE OF TAX: (a) Where the price is fixed or established, the tax shall be collected on each admission of \$.11 or more according to the following table:

| <u>PRICE</u> | <u>TAX</u> |
|-----------------|------------|
| \$.01 to \$.10 | None |
| \$.11 to \$.20 | \$.01 |
| \$.21 to \$.30 | \$.02 |
| \$.31 to \$.40 | \$.03 |
| \$.41 to \$.50 | \$.04 |
| \$.51 to \$.60 | \$.05 |
| \$.61 to \$.70 | \$.06 |
| \$.71 to \$.80 | \$.07 |
| \$.81 to \$.90 | \$.08 |
| \$.91 to \$1.00 | \$.09 |

If the price is more than One Dollar (\$1.00) the tax hereby imposed shall be 10% of each dollar of price plus the following additional charges upon any fractional part of a dollar in excess of even dollar amounts:

| <u>PRICE</u> | <u>TAX</u> |
|----------------|------------|
| \$.01 to \$.10 | None |
| \$.11 to \$.20 | \$.01 |
| \$.21 to \$.30 | \$.02 |
| \$.31 to \$.40 | \$.03 |

