

WORTH TOWNSHIP
BUTLER COUNTY, PENNSYLVANIA

ORDINANCE NO. 2003-A

AN ORDINANCE AMENDING THE AMUSEMENT TAX ORDINANCE, ORDINANCE NO. 2003-A OF 2003, BY (1) REDUCING THE RATE OF TAXATION TO 5%, AND (2) ADOPTING AN ALTERNATE METHOD OF PAYMENT WHEREIN PERSONS SUBJECT TO THE TAX CAN MAKE A LUMP SUM DONATION TO THE TOWNSHIP IN LIEU OF THE PERMIT, REPORTING AND PAYMENT PROVISIONS OF THE ORDINANCE, BOTH RETROACTIVE TO JANUARY 1, 2003.

The Board of Supervisors of Worth Township does hereby ordain and enact as follows:

1. The Worth Township Amusement Tax Ordinance, Ordinance No. 2003-A, is hereby amended in part, retroactive to January 1, 2003, to read as follows:

A. Section 3 is hereby amended to state:

Section 3. Imposition of Tax. A tax is hereby imposed for general revenue purposes at the rate of five (5%) percent of the Admission price, but not to exceed \$5.00 per admission, to each and every Amusement within the Township for which the individual price of Admission is ten (10) cents or more. With respect to golf courses, but not miniature golf courses, the tax base upon which the tax shall be levied shall be forty (40%) percent of the greens fees charged for Admission thereto.

B. Section 4 is hereby amended to state:

Section 4. Rate of Tax.

(a) Where the price is fixed or established, the tax shall be collected on each Admission of twenty (20) cents or more according to the following table:

<i>If the price is</i>	<i>20 cents</i>	<i>to</i>	<i>39 cents</i>	<i>1 cent tax</i>
	<i>40 cents</i>	<i>to</i>	<i>59 cents</i>	<i>2 cents tax</i>
	<i>60 cents</i>	<i>to</i>	<i>79 cents</i>	<i>3 cents tax</i>
	<i>80 cents</i>	<i>to</i>	<i>99 cents</i>	<i>4 cents tax</i>

If the price is one (\$1.00) dollar or more the tax shall be collected on each Admission at the rate of five (5%) percent of each dollar of price plus the following bracket charges upon any fractional part of a dollar in excess of even dollar amounts:

0 cents	to	19 cents	no tax
20 cents	to	39 cents	1 cent tax
40 cents	to	59 cents	2 cents tax
60 cents	to	79 cents	3 cents tax
80 cents	to	99 cents	4 cents tax

C. Section 8.1 is hereby added, which shall state:

Section 8.1 Alternate Method of Payment

As an alternative to the permit, reporting and payment requirements set forth herein, the Board of Supervisors are hereby authorized to accept a reasonable lump sum donation on behalf of the Township from Persons subject to the imposition of the amusement tax, in lieu of the permit, reporting and payment requirements set forth herein. Such action of the Board of Supervisors shall be undertaken at a Public Meeting, shall be in writing and affixed to the Minutes of Supervisors' Meetings. Should any Person who agrees to make a lump sum donation fail to do so, said Person shall be subject to all permit, reporting and payment requirements set forth herein, including without limitation, the assessment of penalties.

ORDAINED AND ENACTED THIS 3rd DAY OF JUNE, 2003.

BOARD OF SUPERVISORS
TOWNSHIP OF WORTH,
BUTLER COUNTY, PENNSYLVANIA

ATTEST:

Claire A. Martin
CLAIRE A. MARTIN, Secretary

BY: Kenneth J. Mant
Chairman

BY: John W. Martin
Vice-Chairman

BY: Kenneth J. Mant
Supervisor