

MUNICIPALITY OF NORRISTOWN
A HOME RULE MUNICIPALITY
MONTGOMERY COUNTY, PENNSYLVANIA

ORDINANCE NO. 19-04 of 2019

AN ORDINANCE AMENDING CHAPTER 291 TITLED "TAXATION," ARTICLE IV TITLED "AMUSEMENT TAX" ADD CHAPTER 163 OF THE CODE OF THE MUNICIPALITY OF NORRISTOWN TO REDUCE THE TAX IMPOSED AND TO SET PERMIT FEES BY RESOLUTION; RESTATING ALL OTHER PROVISIONS CONDITIONS AND TERMS HERewith; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Municipality of Norristown previously enacted an ordinance authorizing the levying, assessment and collection of amusement taxes as permitted by the Local Tax Enabling Act, (a.k.a. "Act 511") P.L. 1257, No. 511, December 31, 1965, 53 P.S. §§6924.101 et seq, as amended, supplemented, modified, or reenacted by the Pennsylvania General Assembly;

WHEREAS, the Municipal Council now desires to reduce the rate of tax imposed thereby from 10% to 5% on admission to or for engaging in any amusement within the Municipality or, where no fixed admission is charged based upon gross admissions collected as further set forth in Chapter 163, Article IV, §291-30;

WHEREAS, the Municipal Council further desires to require that permit fees charged for the issuance of either a permanent amusement license or a temporary amusement license be set forth by resolution as adopted by Council from time-to-time.

NOW, THEREFORE, be it, and it is hereby **ORDAINED** by Norristown Municipal Council, and it is hereby **ENACTED** and **ORDAINED** by authority of same as follows:

SECTION I: Chapter 163 titled "Taxation," Article IV titled "Amusement Tax," Section 291-30 is hereby amended to state as follows:

291-30. Imposition of Tax

A tax of 5% is hereby imposed for general municipal purposes on admission to or for engaging in any amusement within the Municipality, provided that, where no fixed admission is charged, the tax shall be based upon the gross admissions collected; provided, further, that the provisions of this section shall not apply to students' tickets sold by bona fide school authorities to bona fide public, parochial and private school students covering school activities not to activities conducted by students as students of such institutions.

SECTION II: Chapter 163 titled "Taxation," Article IV titled "Amusement Tax," Section 291 31 is hereby amended to state as follows:

291-31. Permits.

A. On and after March 5, 1948, any person desiring to conduct or to continue to conduct any amusement within the Municipality shall file with the Municipal Finance Director or other Municipal designee for the collection and enforcement of this tax 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 set forth by resolution adopted by Municipal Council in effect at the time of filing such permit application. In the case of any amusement that is to continue for longer than 10 days, a permanent amusement permit shall be required. In the case of any amusement that is to continue for 10 days or fewer, a temporary permit shall be required.

B. The Municipal Finance Director or other Municipal designee for the collection and enforcement of this tax shall procure, at the expense of the Municipality, a sufficient number of permit forms, on each of which the following information shall be printed or inserted in ink or by typewriter:

- (1) The name of the borough.
- (2) Whether a temporary or a permanent permit.
- (3) The name and address of the person receiving the permit.
- (4) The location of the amusement covered by the permit.
- (5) The type of amusement.
- (6) The period for which the permit is issued. (Permanent permits shall be good until December 31 of the year in which issued; temporary permits shall be good until the last day the amusement is conducted.)
- (7) The number of the permit.
- (8) The date when the certificate is issued.
- (9) The signature of the Borough Treasurer.

C. Every permit shall be issued in duplicate. The original, to which the Municipal Seal shall be affixed, shall be given to the person applying for the permit, and the duplicate shall be kept on file by the Municipal Finance Director or other Municipal designee for the collection and enforcement of this tax.

D. In case of the loss, defacement or destruction of any permit, the person to whom the permit was issued shall apply to the Municipal Finance Director or other Municipal designee for the collection and enforcement of this tax, who may issue a new permit at fee as set forth by resolution of Municipal Council, provided that no public corporation, including municipal and quasi-municipal corporations, shall be required to pay the permit fee herein provided for, and the Municipal Finance Director or other Municipal designee for the collection and enforcement of this tax shall issue to such public corporations, including municipal corporations, without

charge, appropriate amusement permits as applied for; provided, further, that should public corporations, including municipal and quasi-municipal corporations, fail to apply for appropriate permits, they shall nevertheless be considered as holders of permanent or temporary permits, as the case may be, and as such are hereby charged with the collection of and transmission to the Borough Tax Collector of the tax as herein provided for.

SECTION III. AFFIRMATION AND INCORPORATION.

All of the terms, conditions and general requirements as set forth in Chapter 163, Article IV, §§291-29 to 291-36 not inconsistent herewith, are hereby affirmed, restated, and incorporated herein by reference.

SECTION IV. REPEALER.

All ordinances or parts thereof inconsistent with the provisions of this Ordinance are hereby repealed to the extent of the inconsistency.

SECTION V. SEVERABILITY.

The provisions of this Ordinance are declared to be severable. If any provision of this Ordinance is declared by a court of competent jurisdiction to be invalid or unconstitutional, such determination shall have no effect on the remaining provisions of this Ordinance, or the Code of Ordinances of the Municipality of Norristown.

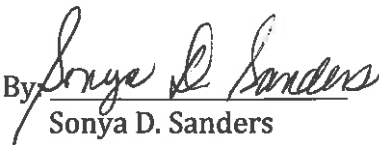
SECTION VI. EFFECTIVE DATE.

This Ordinance shall become effective as of January 1, 2020 for calendar year 2020 and shall continue on a calendar year basis thereafter, without annual reenactment.

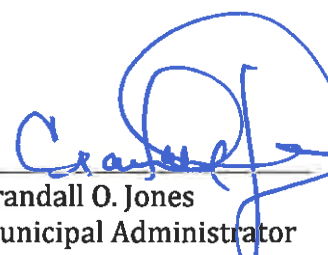
ENACTED AND ORDAINED this 16th day of July, 2019.

Seal:

**Municipality of Norristown
Municipal Council**

By 
Sonya D. Sanders
Council President

Attst


Crandall O. Jones
Municipal Administrator