

RESOLUTION

A RESOLUTION PROVIDING FOR THE IMPOSING, ASSESSING, LEVYING AND COLLECTION OF A TAX FOR GENERAL REVENUE PURPOSES FOR THE GETTYSBURG AREA SCHOOL DISTRICT, ADAMS COUNTY, PENNSYLVANIA, UNDER THE AUTHORITY OF THE ACT OF DECEMBER 31, 1965, P.L. 1257 AS AMENDED, UPON ADMISSIONS TO ANY PLACE OR ACTIVITY WITHIN THE GETTYSBURG AREA SCHOOL DISTRICT: PROVIDING FOR INSPECTION OF BOOKS; PRESCRIBING THE METHOD AND MANNER OF COLLECTING SUCH TAX; PROVIDING EXEMPTIONS AND IMPOSING PENALTIES.

By authority of the Local Tax Enabling Act of 1965 (Act of December 31, 1965, P.L. 1257, §§ 1 et seq, as amended, 53 PS §§ 6901 et seq.), it is hereby enacted and resolved by the Board of Education of the Gettysburg Area School District, Adams County, Pennsylvania, as follows:

Section 1. This Resolution shall be known and may be cited as "Gettysburg Area School District Admissions Tax Resolution of 1978".

Section 2. The following words and phrases when used in this resolution shall have the meaning ascribed to them in this section except where the context clearly indicates a different meaning:

a. Activities - Shall mean all manner and form of entertainment, amusement, recreation, education, exhibition, or sport, including but not limited to theatrical performances, lectures, motion picture exhibitions, historical exhibitions, and/or displays, swimming or bathing pools, either natural or man made, amusement parks, museums, golf courses, stadia, circus, carnivals, fair grounds, athletic events, dances, musicals or concerts, and all other forms and manner of sport, recreation, pass. time, diversion or edification, provided, however, that activities shall not include any form or manner of entertainment, amusement or instruction, the proceeds of which after the payment of reasonable expenses inure exclusively to the benefit of any non-profit religious, educational or charitable institution, society or organization.

b. Admission - Shall mean monetary charges of any character whatever, including monies, donations, rentals or contributions charged to or paid by the general public or a limited or selected number thereof, directly or indirectly, for the right or privilege to enter into a place, indoors or outdoors within the Gettysburg Area School District and/or for the right or privilege of attending, viewing or engaging in activities as herein defined.

c. Collector - Shall mean any person who collects admissions either directly or indirectly.

d. Person - Shall mean any individual, partnership, limited partnership, estate, trust, association, firm or corporation. Whenever used in any clause prescribing and imposing a civil or criminal penalty, the term "person", as applied to a partnership, limited partnership, firm or association, shall mean the partners or members thereof, and as applied to a corporation, the officers thereof.

e. District - Shall mean the Gettysburg Area School District, Adams County, Pennsylvania.

Section 3. There shall be levied, assessed, collected and paid a tax of ten percent (10%) of the amount paid for admission to any place or activity within the District to be paid by the person so admitted and collected and remitted to the District by the person charging such admission fees, provided that the tax shall not apply to admissions the proceeds of which, after the payment of reasonable expenses, inure exclusively to the benefit of any non-profit religious, education or charitable institution, society or organization.

Section 4. The tax hereby imposed shall be for a period of one (1) year from the effective date hereof and pursuant to the authority of Section 1 of the Act of October 9, 1967, 53 PS §6904, this resolution shall continue in force on a year to year basis without annual reenactment, and the proceeds derived from this resolution shall be for general revenue purposes.

Section 5. It shall be the duty and responsibility of the operators of all activities and places of admission covered by this resolution to collect the tax imposed by this resolution, and the collectors shall be liable to the Gettysburg Area School District as agents thereof to collect, compute, account for and remit said tax revenue. Collectors may deduct an amount equivalent to two percent (2%) of the total sum collected as compensation for the costs of collection.

Section 6. On or before the 15th day of each month following the collection of any admissions as defined herein, the collector of said admissions shall transmit to the Treasurer of the District a report of the total admissions charged or collected the previous month and the total amount of tax due and at the same time, shall pay to the Treasurer of the District, the total amount of tax due for the operations of the preceding month. Interest at the rate of six percent (6%) per annum shall be assessed and collectible, on any delinquent payment in addition to principal and penalties.

Section 7. Each person operating an activity or place of admission as defined herein within the Gettysburg Area School District shall keep an accurate record of all admissions charged or collected and the Board of Education of the Gettysburg Area School District, or their properly appointed agent, shall have access to the books and records relating to the number of admissions charged or collected of the person conducting such an activity or place of admission, at reasonable times for the purpose of verifying and ascertaining the number of paid admissions received or charged by such person, provided that any information gained by the Board of Education of the Gettysburg Area School District, or their duly authorized agent, as a result of any reports, investigations or verifications required or authorized by this resolution shall be confidential except for official purposes, and any disclosure of any information contrary to the provisions of this section shall constitute a violation of this resolution.

Section 8. If any tax levied in pursuance of this resolution shall not be paid when due, a penalty of one percent (1%) per month of the amount of tax due and unpaid shall be added thereto in addition to any interest.

Section 9. The Board of Education of the Gettysburg Area School District, in its discretion and in accordance with statutory authority, may sue in any court with jurisdiction for the recovery of taxes, legal interest and penalties due and unpaid under this resolution, provided that the election to pursue a civil remedy by the enforcer shall not be a bar to any criminal prosecution as provided by law.

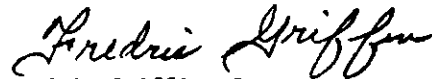
Section 10. If any sentence, clause, section or part of this resolution is for any reason found to be unconstitutional, illegal or invalid, such unconstitutionality, illegality or invalidity shall not affect or impair any of the remaining provisions, sentences, clauses or sections or parts of this resolution. It is hereby declared as the intent of the Board of Education of the Gettysburg Area School District that this resolution would have been adopted had such unconstitutional, illegal or invalid sentence, clause, section or part thereof not been included herein.

Section 11. This resolution shall go into effect on the 1st day of January, 1979.

GETTYSBURG AREA SCHOOL BOARD



Dr. Neil W. Beach, President



Fredric Griffin, Secretary

DATED:
June 12, 1978