

MONTGOMERY TOWNSHIP

INSTRUCTIONS AND INFORMATION FOR FILING AMUSEMENT TAXES

Any entity conducting any place of "Amusement", as defined below, where the general public, or a limited or selected number may, upon payment of an established price, attend or engage in any amusement must apply for an Amusement Permit from the Business Tax Administrator and pay the appropriate amount stated below.

Ordinance No. 93 (a) - "Amusement". All manner and forms of entertainment, including among others, but not limited to, theatrical or operatic performances, concerts, moving picture shows, vaudeville, circus, carnival and side shows, all forms of entertainment at any fairground or amusement park, athletic contests, swimming pools, swim clubs, golf driving and miniature golf ranges, golf clubs, country clubs, sport exhibitions, athletic or sport participation, dancing and all other forms of diversion, sport, recreation, or pastime, shows, exhibitions, contest, displays, and games, and all other methods of obtaining admission participation or use charges, donations, contributions, or monetary charges of any character, from the general public, or a limited or selected number thereof, directly or indirectly, in return for other than tangible property.

1. AMUSEMENT PERMIT APPLICATIONS

NEW PERMIT APPLICATION

Permits requested by producers not previously on record with Township should submit:

- a) Permit fee of sixty dollars (\$60.00) good for a calendar year.
- b) Completed Amusement Permit Application.

RENEWAL PERMIT APPLICATION

Note: Renewals are to be obtained before the first (1st) day of January of each year.

Producers currently holding permits with the Township, should submit:

- a) Permit fee of thirty dollars (\$30.00) good for a calendar year.
- b) Completed Amusement Permit Application.

TEMPORARY OR ITINERANT PERMIT APPLICATION

Producers who desire permits for no more than one week should submit:

- a) Permit fee of thirty dollars (\$30.00) good for one (1) week only.
- b) Completed Amusement Permit Application.

All Amusement Permit Applications should be completed and forwarded to the Business Tax Office, P. O. Box 511, Montgomeryville, PA 18936.

2. REPORTS AND PAYMENTS

Amusement Tax Returns will be provided to the holders of permits by the Business Tax Office. These Amusement Tax Returns are due on the tenth day (10th) of each month for the prior months taxes. In the case of temporary or itinerant forms of amusement, the return is due promptly after each performance.

REPORTS ARE DUE WHETHER OR NOT A TAX IS DUE BY HOLDERS OF ANNUAL PERMITS.

All taxes shall bear interest at 1% per month from the date they are due. Interest will continue to accrue until tax is paid. An additional 10% penalty will be charged when a return is more than 30 days late.

Amusement Permits may be suspended or revoked if the holder fails to comply with any of the provisions of the Amusement Tax Ordinance #93.

3. RATE OF TAX

- a. 4% of Greens Fees for golf courses.
- b. 5% of established price charged all others.

4. FINE AND PENALTY

The Township may initiate a civil complaint against any person, co-partnership, association or corporation who shall fail, neglect or refuse to comply with terms and provisions of Chapter 209, Art. III of the Code of Montgomery Township, upon being found liable therefore in a civil enforcement proceeding, the violator shall pay the penalty set forth in the civil complaint plus all court cost, including attorney fees incurred by the Township.

NOTICE

You are entitled to receive a written explanation of your rights with regard to the audit, appeal, enforcement, refund and collection of local taxes by calling Montgomery Township Business Tax Office at 215-393-6910 during the hours of 8:00 a.m. to 4:00 p.m. Monday through Friday.

All questions should be directed to:

MONTGOMERY TOWNSHIP
BUSINESS TAX OFFICE
P. O. BOX 511
MONTGOMERYVILLE, PA 18936
215-393-6910



MONTGOMERY TOWNSHIP

AMUSEMENT TAX RETURN

The undersigned hereby avers that the following is a true and correct record of all transactions of a producer of amusements during the period designated in accordance with Montgomery Township Ordinance No. 93, adopted October 7, 1985, as amended, Chapter 209, Article III, of the Code of the Township of Montgomery.

Name of Permit Holder: _____

Location of Amusement: _____

Month Reporting: _____

Amusement Tax Calculations:

NUMBER OF SALES	PRICE PER SALE	TOTAL GROSS SALES	AMOUNT OF TAX (GROSS SALES X RATE)
_____	X _____	= _____	= _____

Calculation of Late Fees _____

I VERIFY THAT THE STATEMENTS MADE IN THIS TAX RETURN ARE TRUE AND CORRECT. I UNDERSTAND THAT FALSE STATEMENTS HEREIN ARE MADE SUBJECT TO THE PENALTIES OF 18 Pa. C.S. 4904 RELATING TO UNSWORN FALSIFICATION TO AUTHORITIES.

SIGNATURE: _____ DATE: _____

OFFICIAL TITLE: _____ INSTRUCTIONS ON BACK OF FORM