

Payable/Mail to:
College Township
1481 East College Avenue
State College, PA 16801
Attn: Finance Director
(814) 231-3021

Township of College
Amusement
Tax Return

Tax Due
Monthly

IMPORTANT:

Permanent Amusement – This return must be filed with full remittance of tax due on or before the 10th day of each month for the previous month's liability.

Temporary Amusement – This return must be filed with full remittance of tax due within 10 days of the close of the amusement.

NAME/ADDRESS: _____ _____ _____ _____ _____ Phone: () _____	RETURN TYPE: <input type="checkbox"/> TEMPORARY <input type="checkbox"/> PERMANENT If temporary, last day of Amusement : _____ If permanent, for month ended : _____
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Tax Due Is Based On An Established/Fixed Price

1. Tax Due (from page 2) \$ _____

Tax Due Is Based On Total Taxable Admissions

2. Total Taxable Admissions (from page 2) \$ _____

Calculation of Tax (line 2 times 5.0%) \$ _____

TOTAL TAX DUE (sum of lines 1 and 2) \$ _____

PENALTY (10% of total tax due) \$ _____

INTEREST (1% of total tax due per month or fraction thereof) \$ _____

TOTAL DUE \$ _____

AFFIRMATION: I declare under the penalties provided by law that this return and attached statements have been examined by me and to the best of my knowledge and belief is a true, correct, and complete return.

Signature (X) _____ Title: _____ Date: _____

FAILURE TO RECEIVE A TAX RETURN DOES NOT ENTITLE OWNER TO DISREGARD THE PENALTY OR INTEREST ON TAXES OWED.

INFORMATION ON REVERSE SIDE.
A SEPARATE RETURN MUST BE FILED FOR EACH SEPARATE AMUSEMENT ACTIVITY.

ADMISSION PRICING STRUCTURE
(See Page 3 for Tax Rate Information)

FIXED OR ESTABLISHED PRICES				NO FIXED OR ESTABLISHED PRICE
Admission Price	Tax Per Admission	Number of Admissions	Tax Due	Total Taxable Admissions per Day
\$.		X	=	1st
\$.		X	=	2nd
\$.		X	=	3rd
\$.		X	=	4th
\$.		X	=	5th
\$.		X	=	6th
\$.		X	=	7th
\$.		X	=	8th
\$.		X	=	9th
\$.		X	=	10th
\$.		X	=	11th
\$.		X	=	12th
\$.		X	=	13th
\$.		X	=	14th
\$.		X	=	15th
\$.		X	=	16th
\$.		X	=	17th
\$.		X	=	18th
\$.		X	=	19th
\$.		X	=	20th
\$.		X	=	21st
\$.		X	=	22nd
\$.		X	=	23rd
\$.		X	=	24th
\$.		X	=	25th
\$.		X	=	26th
\$.		X	=	27th
\$.		X	=	28th
\$.		X	=	29th
\$.		X	=	30th
\$.		X	=	31st

TOTAL (enter on page 1, line 1) \$.

TOTAL (enter on page 1, line 2) \$.

TAX RATE STRUCTURE

FIXED OR ESTABLISHED ADMISSION PRICES

1) If the price is:

a)	\$.20 cents	to	\$.39 cents	1 cent tax
b)	\$.40 cents	to	\$.59 cents	2 cents tax
c)	\$.60 cents	to	\$.79 cents	3 cents tax
d)	\$.80 cents	to	\$.99 cents	4 cents tax

2) 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:

a)	Zero cents	to	\$.19 cents	No tax
b)	\$.20 cents	to	\$.39 cents	1 cent tax
c)	\$.40 cents	to	\$.59 cents	2 cents tax
d)	\$.60 cents	to	\$.79 cents	3 cents tax
e)	\$.80 cents	to	\$.99 cents	4 cents tax

NO FIXED OR ESTABLISHED ADMISSION PRICE

- 1) Where the price is not fixed or established, the tax shall be collected based upon the gross admission fee or fees collected.
- 2) Where the price of admission is wholly or partly included in the price paid for refreshments, services and/or merchandise, where purchase of such refreshments, services or merchandise is required as a condition for admission, the taxable price shall be deemed to be 50% of the price paid for refreshment, services and/or merchandise.

IMPORTANT AMUSEMENT TAX INFORMATION

AMUSEMENT TAX RATE: An amusement tax is imposed upon the privilege of attending or engaging in any amusement at the rate of 5% of the admission price to each and every amusement within College Township for which the price of admission is \$.20 or more. Please refer to the definitions below.

TAX RETURNS: An Amusement Tax Return which must be filed in accordance with the terms of the Ordinance.

Permanent Amusements: The form, together with the collected tax, is due on or before the 10th day of each month for the previous month's liability.

Temporary Amusements: The form, together with the collected tax, is due within 10 days of the close of the amusement.

PENALTIES AND INTEREST:

PENALTIES: If any person shall fail to pay, when due, any taxes due under this article, or shall refuse to collect and/or remit to College Township, when due, any tax owed under this article, a penalty of 10% of the amount of tax due and unpaid shall be added thereto. [Amended 7-18-1996 by Ord. No. O-95-08]

INTEREST: If any person shall fail to pay the tax when due, or shall refuse to collect and/or remit to College Township, when due, any tax owed under this article, interest shall accrue thereon at the rate of 1% per month, or any portion thereof, for which said tax remains due and unpaid, uncollected or unremitted. [Amended 7-18-1996 by Ord. No. O-96-08]

DEFINITIONS:

ADMISSION or PRICE — Monetary charge of any character, including contributions, donations, dues or membership fees, periodic or otherwise, charged for the privilege of attending or engaging in amusements as hereinafter defined; provided that "admission" or "price" shall not include tax added or charges expressly subject to the Tax Reform Code of 1971, P.L. 6, No. 2, March 4, 1971, 72 P.S. § 7161 et seq. (1982), as hereafter amended, supplemented, modified or reenacted by the General Assembly of Pennsylvania.

AMUSEMENT — All manner or form of entertainment, diversion, sport, pastime or recreation, to include trade shows, craft shows, fairs and similar exhibitions, within the Township of College for which admission is charged or paid, except that the term "amusement" shall not include motion-picture exhibitions, sound motion-picture exhibitions or any activity where the person paying the admission or price is actively participating in the amusement, such as swimming, golfing, miniature golfing, putt-putt golfing, bowling, skiing, skating, tennis, billiards, horseback riding and other participatory sports.

AMUSEMENT FACILITY — The physical site or building upon or within which the amusement takes place and to which admission fees are charged for entry thereto.

FOR ASSISTANCE, CALL 814-231-3021