

College Township

Amusement Tax Application Packet

College Township

Amusement Tax Overview

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College Township, PA Gateway to the Centre Region

AMUSEMENT TAX INFORMATION AND REGISTRATION

The amusement tax in College Township is detailed in Article V of Chapter 184 of the College Township Administrative Code.

The township levies a tax a tax on 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 individual price of admission is \$0.20 or more.

Exemption from the tax is limited to 1) an amusement involving participation of students in high school or younger and/or those conducted by a public school and 2) any form of amusement where the maximum venue capacity is 300 or less. There is no general exemption for nonprofit organizations. Also, exemption is not automatic; it must be approved by the township Manager no later than 30 days prior to the event.

The tax is paid by the person acquiring the privilege of attending or engaging in the amusement.

The duties of the owner of the facility where the amusement is being conducted and the party conducting the amusement is to acquire and amusement permit and to timely collect and remit the tax to the township.

The general steps, then, are as follows:

- A. The organization or person desiring to conduct an amusement files an application for a permit. If the amusement is exempt, the township Manager is notified in writing 30 days or more prior to the amusement.
- B. The township reviews the application and if approved, issues either a temporary or permanent permit and provides an amusement tax return to the permit holder.
- C. The permit holder files an amusement tax return with the township and remits the collected tax.

By clicking [here](#), you will be transported to the Tax Forms and Documents section where you can view and or download the Amusement Tax PDF forms.

Offices at 1481 E. College Ave., State College, PA 16801

College Township

Amusement Tax – Chapter 184 Article V

ARTICLE V Amusement Tax (§ 184-50 — § 184-61)

[Adopted 5-2-1996 by Ord. No. O-96-03]

§ 184-50 Title.

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ARTICLE V Amusement Tax (§ 184-50 — § 184-61)

[Adopted 5-2-1996 by Ord. No. O-96-03]

§ 184-50 Title.

This article shall be known and may be cited as the "Amusement Tax Ordinance of College Township."

§ 184-51 Definitions; word usage.**A.**

As used in this article, the following words and phrases shall have the meanings indicated, unless a different meaning clearly appears from the context:

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.

PERSON

Every natural person, copartnership, association, joint venture or corporation. Whenever used in a clause prescribing or imposing a penalty, the term "person" as applied to copartnerships, associations or joint ventures shall mean the partners or members thereof and, as applied to corporations, shall mean the officers thereof.

B.

In this article, the singular shall include the plural, the plural shall include the singular, and the masculine shall include the feminine.

§ 184-52 Imposition of tax.

[Amended 7-18-1996 by Ord. No. O-96-08; 12-12-2005 by Ord. No. O-05-21; 12-21-2006 by Ord. No. O-06-24]

A tax is hereby imposed for general revenue purposes 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 individual price of admission is \$0.20 or more, which tax shall be paid by the person acquiring the privilege of attending or engaging in the amusement. The only duties of the owner of the facility where the amusement is being conducted and the party conducting the amusement shall be to acquire an amusement permit and to timely collect and remit the amusement tax to College Township, in accordance with the terms and provisions of this article.

§ 184-53 Rate of tax.

[Amended 12-12-2005 by Ord. No. O-05-21; 12-21-2006 by Ord. No. O-06-24]

A.

Where the price is fixed or established, the tax shall be collected on each admission of \$0.20 or more according to the following: If the price is \$0.20 or more, the tax shall be collected on each admission at the rate of 5% of each dollar of price plus bracket charges upon any fractional part of a dollar in excess of even dollar amounts rounded to the lower cent of any fractional cent.

B.

Where the price is not fixed or established, the tax shall be collected based upon the gross admission fee or fees collected.

C.

Where the price of admission is wholly or partly included in the price paid for refreshments, services and/or merchandise, where purchase of 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.

§ 184-54 Exemptions.

[Amended 3-15-2007 by Ord. No. O-07-07]

A.

The tax imposed by this article shall not apply to admission to any form of amusement which involves participation of students in high school or younger and/or which is sponsored, organized and promoted by, and whose benefits inure to a public school(s) or public school district(s) within the Commonwealth of Pennsylvania for students of high school age or younger, or to the students of such public school(s) or public school district(s) or a nonprofit organization created and operated to coordinate such events, such as the Pennsylvania Interscholastic Athletic Association, or organization(s) or association(s) comprised of public school officials or public school educators, if a majority of the members of such nonprofit organization consists of public schools, public school districts, public school officials or public school educators.

B.

The tax imposed by this article shall not apply to any form of amusement where the maximum venue capacity is 300 or less, based on the permitted occupancy capacity of the venue as determined by applicable building codes, i.e., fire protection code, enforced by the Centre Region Code Administration.

C.

To obtain an exemption from payment of this tax, the public school(s) or public school districts or the organization described as aforesaid must advise College Township, in writing, no later than 30 days prior to the scheduled event. A failure to strictly follow this requirement and/or a failure to fully and accurately provide any relevant information requested by College Township to verify the basis for the exemption may be cause for College Township to deny the exemption.

§ 184-55 Permit required.A.

After the effective date of this article, any person desiring to conduct or to continue to conduct any amusement, the price of admission to which is subject to tax under this article, shall file with the Manager of the Council of College Township an application for either a permanent amusement permit or a temporary amusement permit, as the case may be. If the owner of the facility in which the amusement is to be held or take place is different from the person desiring to conduct or continue to conduct the amusement, the application shall be jointly filed by the owner of the facility and the party conducting the amusement. In the case of any amusement that is to continue for longer than 10 days, a permanent amusement permit shall be issued. In the case of any amusement that is to continue for 10 days or less, a temporary permit shall be issued.

B.

Information required.

(1)

The applications shall be in such form as the Manager of the Council of College Township shall prescribe and shall include the following requests for information:

(a)

The proper legal names and addresses of the persons conducting the amusement.

(b)

The proper legal names and addresses of the persons owning the facility in which the amusement is to be conducted.

(c)

The type of permit being applied for.

(d)

The location of the amusement covered by the permit.

(e)

The admission price or prices charged or to be charged.

(f)

The approximate total receipts anticipated.

(g)

The names and addresses of copartners, members and/or officers of the persons conducting the amusement.

(h)

Type/description of amusement.

(i)

Period for which the permit is to be issued.

(2)

If the application is filed by a corporation, it shall be signed by two officers. If the application is filed by a copartnership, association or joint venture, the application shall be signed by all partners and members.

C.

Upon receipt of a properly completed and executed application, the Manager of the Council of College Township shall issue the applicable permit, which shall be in such form as the Council shall determine.

§ 184-56 Duration of permit.

A permanent amusement permit shall remain in effect until terminated by the holder or upon 10 days' written notice from the Council of College Township or its Manager. A temporary amusement permit shall be valid until the last day the amusement is conducted, except that in no event shall its validity exceed a period of 10 days from the date of issue.

§ 184-57 Payment of tax due and report to be submitted by permit holders.

A.

Every holder of a temporary permit, which shall include the owner of the facility and the party conducting the amusement, within 10 days of the close of the amusement, shall pay over to the Manager of College Township or its duly designated agent the amount of tax due from such persons under this article upon the admission for the amusement, and at the same time shall submit to the Manager of College Township or its duly designated agent a report of the total admissions charged and/or collected for the amusement and the total amount of tax due on such admissions. On the day of expiration of any temporary permit, the person(s) holding the permit shall, in addition, submit a report to the Manager of College Township or its duly designated agent, under oath or affirmation, of all admissions charged or collected during the period in which the temporary permit was in effect and of all taxes due and paid.

B.

Every owner of a permanent amusement permit, which shall include the owner of the facility and the party conducting the amusement, shall, on or before the 15th day of each month and on or before the 30th day of each month, unless special arrangements are made by the holder of a permanent permit with College Township or its Manager, pay over to the Manager of College Township or its duly designated agent the amount of tax due from such persons, under this article, upon admissions for the preceding collection period, and at the same time shall submit to the Manager of College Township, or its duly designated agent, under oath or affirmation, a report of the total taxable admissions charged or collected during such month and the total of the tax due on such admissions. If the 15th or 30th day of any month falls on a holiday or weekend day, the tax shall be paid the following business day.

C.

If the owner of the facility is not identical to the party conducting the amusement, each party shall be fully responsible for proper reporting of tax due and payment of the tax due.

§ 184-58 Appointment and duties of Amusement Tax Collector.A.

College Township may appoint, from time to time, an Amusement Tax Collector for the taxes imposed by this article. The Amusement Tax Collector shall be charged with the duties of collecting and receiving taxes, fines, and penalties imposed by this article. It shall be the Collector's duty to keep appropriate records showing all amount received, from whom received and the date of such receipt.

B.

The Amusement Tax Collector and his or her duly appointed agents are hereby empowered with the approval of College Township to prescribe, adopt and promulgate rules and regulations relating to any matter pertaining to the administration and enforcement of this article and are charged with enforcing the provisions of this article and any rules and/or regulations promulgated pursuant hereto.

C.

If any person required to secure a permit under this article shall fail to file a report at the time specified herein, or shall fail to file a report which on its face clearly appears incorrect or insufficient, and after request fails to timely file a correct and sufficient report, then College Township, its Manager, the Amusement Tax Collector or its duly appointed agents shall assess said person or persons an amount of tax which is deemed reasonable and appropriate. In all cases of assessment, College Township, its Manager, the Amusement Tax Collector or its duly appointed agents shall give the parties assessed a notice in which shall be stated the amount of the tax imposed or levied.

D.

Every holder of any amusement permit shall keep and maintain complete records showing the daily admissions charged or collected, the amount of tax due and any other information necessary to determine the amount of tax due. Said records shall be retained by the holder of an amusement permit for a three-year period following the payment of the tax.

E.

Any person aggrieved by any decision of College Township, its Manager, the Amusement Tax Collector or its agents shall have the right to appeal to the Court of Common Pleas of Centre County, Pennsylvania, within 30 days from the date of any final decision issued by such party.

§ 184-59 Violations and penalties; interest.A.

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]

B.

If any person shall fail to obtain a permit, or shall fail to collect and/or remit any tax due, or shall fail to file complete and correct reports or returns when due, or shall knowingly make a false or fraudulent report, or shall violate or attempt to violate any provision of this article, such person shall be liable, upon conviction in a summary proceeding before the appropriate District Justice, to a fine not exceeding \$300 for each and every offense, and the costs of prosecution, and, in default thereof, to undergo imprisonment in the county prison for a period not exceeding 30 days. Each day that a willful violation continues shall be deemed a separate offense punishable by like fine or penalty. Any fine or penalty hereunder shall be in addition to the ten-percent penalty, unpaid tax and any other fine or penalty levied hereunder or under any other applicable law.

C.

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]

D.

If for any reason the tax is not paid when due and suit is brought for recovery of the tax, the person liable therefor, in addition, shall be liable for the costs of collection, interest and penalties herein imposed.

§ 184-60 Applicability.

This article shall not apply to any person or property as to whom or which it is beyond the legal power of College Township to impose this tax or the duties herein provided for.

§ 184-61 Severability; effective date.

[Amended 3-15-2007 by Ord. No. O-07-07]

A.

Severability. Each section, paragraph, part, term and/or provision of this chapter shall be considered severable, and if, for any reason, any paragraph, part, term and/or provision herein is determined to be invalid and contrary to or in conflict with any existing or future law or regulation, such shall not impair the operation of or affect the remaining portions, sections, paragraphs, parts, terms and/or provisions of this amendment, and the latter will continue to be given full force and effect and bind the parties hereto, and said invalid sections, parts, paragraphs, terms and/or provisions shall be deemed not part of this amendment.

B.

This article shall become effective on September 1, 1996, and shall continue on a calendar-year basis thereafter without annual reenactment.

College Township

Amusement Tax – Application for a Permit

TOWNSHIP OF COLLEGE
APPLICATION FOR AMUSEMENT PERMIT

PERMIT REQUIRED: The Amusement Tax Ordinance of College Township states that any person desiring to conduct any amusement, the price of admission to which is subject to tax under the ordinance, shall file with the Township Manager an application for an amusement permit. In the case of any amusement that is to continue for longer than 10 consecutive days, a permanent amusement permit shall be issued. In the case of any amusement that is to continue for 10 consecutive days or less, a temporary permit shall be issued. If the owner of the facility in which the amusement is to be held is different from the person desiring to conduct the amusement, this application shall be jointly filed by both parties.

DUTIES: The duties of the owner of the facility where the amusement is being conducted and the party conducting the amusement shall be to acquire an amusement permit and to timely collect and remit the amusement tax to College Township, in accordance with the terms of the Ordinance.

AMUSEMENT TAX RATE: A 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. The term "amusement" shall not include 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 and other participatory sports.

TAX RETURNS: Upon issuing a permit, the Township will make available 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.

EXEMPTION: Generally speaking, the tax is not imposed on admissions to amusements which involves participation of high school or younger students and/or which is sponsored, organized and promoted by, and whose benefits inure to a public school. To obtain an exemption, the Manager of College Township must be advised in writing no later than 30 days prior to the scheduled event.

FOR ASSISTANCE, CALL 814-231-3021

APPLICATION FOR AMUSEMENT PERMIT

Application is hereby made for a Temporary or Permanent Amusement Permit for the collection of Amusement Taxes as required by Article V of the Codified Ordinances of the Township of College under the authority of the Local Tax Enabling Act, as amended.

Section 1: AMUSEMENT APPLICANT INFORMATION

1) If this is an individual **conducting** the amusement, provide the following information:

Name: _____
Address: _____
City/State/Zip: _____
Phone: _____ Social Security Number: _____

2) If this is a Partnership, Association, Joint Venture, or Corporation conducting the amusement, provide the following information:

Indicate the business type: Partnership Association Joint Venture Corporation

List the **legal name** of the business:

Legal Name: _____
Address: _____
City/State/Zip: _____
Phone: _____ Federal ID Number: _____

List the name, home address, home phone and official title of partners, members, or officers of the owners (ATTACH ADDITIONAL SCHEDULE IF NECESSARY):

Name: _____
Address: _____
City/State/Zip: _____
Phone: _____ Official Title: _____

Name: _____
Address: _____
City/State/Zip: _____
Phone: _____ Official Title: _____

Section 2: AMUSEMENT LOCATION INFORMATION

Location within College Township where the amusement will be conducted:

Address: _____
Phone: _____

Location ownership information: List the name, address, and phone number of the Individuals, Partnership, Association, Joint Venture, and/or Corporation of the location where the amusement will be conducted (ATTACH ADDITIONAL SCHEDULE IF NECESSARY):

Name: _____
Address: _____
City/State/Zip: _____
Phone: _____

Name: _____
Address: _____
City/State/Zip: _____
Phone: _____ Official Title: _____

Section 3: GENERAL AMUSEMENT / ADMISSION INFORMATION

Describe the nature of the amusement:

If applying for a temporary permit, provide the dates, the number of days (including the first and last days) and the expected receipts:

Dates: _____ # Days: _____ Expected Receipts:\$ _____

If applying for a permanent permit, provide your expected average annual receipts:
\$ _____

Admission charge (Check all that applies):

- Fixed or established price
- Not fixed or established
- Admission is included in price paid for refreshments, services, and/or merchandise

Section 3 continued on the next page

List the admission charge if fixed or established and/or describe if not fixed or established (attach schedules if necessary):

Section 4: AUTHORIZED SIGNATURES

Applications by Corporations must be signed by two officers. Applications by partnerships, associations or joint ventures must be signed by all partners and members.

Applicant Signatures: By signing below each applicant, individually and in their capacity as a partner, officer or member of the Applicant agree to comply with the College Township Amusement Tax Ordinance.

Applicant Signatures:

Applicant Signature: _____
Print Name: _____
Applicant Title (Circle): Individual, Partner, Member, Officer
Date: _____

Applicant Signature: _____
Print Name: _____
Applicant Title (Circle): Individual, Partner, Member, Officer
Date: _____

Applicant Signature: _____
Print Name: _____
Applicant Title (Circle): Individual, Partner, Member, Officer
Date: _____

Applicant Signature: _____
Print Name: _____
Applicant Title (Circle): Individual, Partner, Member, Officer
Date: _____

Township Approval:

Signature: _____
Print Name: _____
Title: _____
Date: _____