

CHAPTER 175  
Admissions Tax

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175.01 DEFINITIONS.

For the purposes of this Chapter, the following words and phrases shall have the meanings ascribed to them in this Section, unless the context clearly indicates a different meaning:

(a) "Admission charge", in addition to its usual and ordinary meaning includes a charge made for the season tickets or subscriptions; a cover charge or a charge made for use of seats and tables, reserved or otherwise, and similar accommodations; a charge made for rental or use of equipment or facilities for purposes of recreation or amusement and, where the rental of equipment or facilities is necessary to the enjoyment of the privileges for which a general admission is charged, the combined charge shall be considered as the admission charge, and a charge made for automobile parking where the amount of the charge is determined according to the number of passengers in the automobile.

(b) "Administrator" means the Finance Director or his authorized representative.

(c) "Place" includes, but is not restricted to, theaters, dance halls, amphitheaters, auditoriums, stadiums, athletic pavilions and fields, baseball and athletic parks, circuses, side shows, swimming pools, outdoor amusement parks and such attractions as merry-go-rounds, ferris wheels, dodge-ems, roller coasters and observation towers.

(d) "Person" means any individual, receiver, assignee, firm, co-partnership, joint venture, corporation, company, joint stock company, association, society or any group of individuals acting as a unit, whether mutual, cooperative fraternal, nonprofit or otherwise.

(Ord. 123-72. Passed 1-8-73.)

**175.02 LEVY OF TAX: AMOUNT.**

There is hereby levied and imposed upon every person who pays an admission charge to any place, including a tax on persons who are admitted free of charge or at reduced rates to any place for which other persons pay a charge or a regular higher charge for the same or similar privileges or accommodations:

- (a) A tax of three percent (3%) on the amounts received for admission to any place, including admission by season ticket or subscription;
- (b) A tax of three percent (3%) on the amount received for admission to any public performance for profit at any roof garden, cabaret or similar entertainment in case the charge for admission is in the form of a service charge, cover charge or other similar charge.  
(Ord. 123-72. Passed 1-8-73.)

**175.03 EXEMPTIONS.**

(a) No tax shall be levied under this Chapter with respect to any admission, all the proceeds of which inure:

- (1) Exclusively to the benefit of religious, educational or charitable institutions, societies or organizations, if no part of the net earnings thereof inure to the benefit of any private stockholder or individual;
- (2) Exclusively to the benefit of persons in the military or naval forces of the United States, or of National Guard organizations, reserve officers associations or posts or organizations or war veterans, or auxiliary units or societies of any such posts or organizations, if such posts, organizations, units or societies are organized in the State and if no part of their net earnings inure to the benefit of any private stockholder or individual;
- (3) Exclusively to the benefit of persons who serve in the military or naval forces of the United States and are in need;
- (4) Exclusively to the benefit of members of the police or fire departments of any municipal corporation, or the dependents or heirs of such members;
- (5) Exclusively to the benefit of any municipal corporation or exclusively to the benefit of any fund of any municipal corporation under the control of a recreation commission.

(b) The exemption from tax provided in this Section shall not be allowed to any institution, society or organization which does not control the sale of admissions to the event for which the exemption is requested, nor shall any exemption be allowed where talent, services or other items are compensated for on a percentage basis if such percentage results in a payment in excess of the flat rate ordinarily charged for the same talent, services or other items.

(c) Immediately after the event for which an exemption from admission tax has been allowed, the treasurer of the institution, society or organization for whose benefit such event was held shall file an itemized statement with the Finance Director, setting forth the amount of money actually received by such treasurer, together with the expenses of promoting and conducting such event. Such statement shall be used as a basis of subsequent requests for exemption from admission tax for the benefit of such institution, society or organization, and if such statement shows a disproportionate expenditure for promoting and conducting such event, in relation to the profits, if any, no such exemption shall thereafter be allowed to such institution, society or organization.  
(Ord. 123-72. Passed 1-8-73.)

#### 175.04 COLLECTION AND REMITTANCE OF TAX RETURNS.

(a) Every person receiving any payment on which a tax is levied under this Chapter shall collect the amount of the tax imposed from the person making the admission payment. The tax required to be collected under this Chapter shall be deemed to be held in trust by the person required to collect the same until paid to the Finance Administrator as herein provided.

(b) Any person required to collect the tax imposed under this Chapter who fails to collect the same, or having collected the same, fails to remit the same to the Finance Administrator in the manner prescribed by this Chapter, whether such failure is the result of his own act or the result of acts or conditions beyond his control, shall nevertheless be personally liable to the City for the amount of such tax and shall, unless the remittance is made as herein required, be guilty of a violation of this Chapter.

(c) The tax imposed hereunder shall be collected at the time the admission charge is paid by the person seeking admission to any place and shall be reported and remitted by the person receiving the tax to the Finance Director in monthly installments on or before the fifteenth day of the month next succeeding the end of the monthly period in which the tax is collected or received. Payment or remittance of the tax collected may be made by check, unless payment or remittance is otherwise required by the Finance Administrator, but payment by check shall not relieve the person collecting the tax from liability for payment and remittance of the tax to the Finance Administrator unless the check is honored and is in the full and correct amount.

(d) The person receiving any payment for admission shall make out a return upon such forms and setting forth such information as the Finance Administrator may require, showing the amount of the tax upon admissions for which he is liable for the preceding monthly period, and shall sign and transmit the same to the Finance Administrator with the remittance for such amount.

(e) The Finance Administrator may, in his discretion, require verified annual returns from any person receiving admission payments, setting forth such additional information as he may deem necessary to determine correctly the amount of tax collected and payable.

(f) Whenever any theater, circus, show, exhibition, entertainment of amusement makes an admission charge which is subject to the tax herein levied, and the same is a temporary or transitory nature, of which the Finance Administrator shall be the judge, the Finance Administrator may require the report and remittance of the admission tax immediately upon the collection of the same, and the conclusion of the performance or exhibition, or at the conclusion of the series of performances of exhibition, or at such other times as the Finance Administrator shall determine.

(g) Failure to comply with any requirement of the Finance Administrator as to report and remittance of the tax as required shall be a violation of this Chapter.

(h) In case such determination is made, the Administrator shall give notice of the amount so assessed by serving it personally or by registered or certified mail. Such vendor may within ten days after the serving or mailing of such notice make application in writing to the Administrator for a hearing on the amount assessed. If application by the vendor is not made within the time prescribed, the tax, penalty and interest determined by the Administrator shall become final and conclusive and immediately due and payable. If such application is made, the Administrator shall give not less than five days written notice in the manner prescribed in this section to the vendor to show cause at a time and place fixed in such notice why such amount specified therein should not be fixed for such tax, penalty and interest. At any such hearing, the vendor may appear and offer evidence why such specified tax, penalty and interest should not be so fixed. After such hearing, the Administrator shall determine the proper tax to be remitted and shall thereafter given written notice to the person in the manner prescribed in this section of such determination and the amount of such tax, penalty and interest. The amount determined to be due shall be payable after fifteen days.

(Ord. 123-72. Passed 1-8-73.)

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**175.05 APPEALS**

Appeals from any ruling or determination of the Administrator with respect to the amount of such tax, penalty and interest, should be made to the Tax Board of Review of the City.

**175.06 INSPECTION OF BOOKS, RECORDS AND ACCOUNTS.**

The books, records and accounts of any person collecting a tax herein levied shall, as to admission charges and tax collections, be at all reasonable times subject to examination and audit by the Administrator. (Ord. 123-72. Passed 1-8-73.)

**175.07 INTEREST FOR NONPAYMENT ON DUE DATE.**

If the tax imposed by this Chapter is not paid when due, there shall be added, as part of the tax, interest at the rate of one percent (1%) per month from the time when the tax became due until paid. (Ord. 123-72. Passed 1-8-73.)

**175.08 CERTIFICATE OF REGISTRATION.**

Any person conducting or operating any place for entrance to which an admission charge is made shall, on a form prescribed by the Administrator, make application to and procure from the Administrator a certificate of registration, the fee for which shall be one dollars (\$1.00) which certificate shall continue valid until December 31 of the year in which the same is issued. Such certificate of registration, or duplicate original copies thereof to be issued by the Administrator without additional charge, shall be posted in a conspicuous place in each ticket or box office where tickets of admission are sold. (Ord. 123.72. Passed 1-8-73.)

**175.09 TEMPORARY OR TRANSITORY AMUSEMENT.**

(a) Whenever a certificate of registration is obtained for purposes of operating or conducting a temporary or transitory amusement, entertainment or exhibition by persons who are not the owners, lessees or custodians of the building, lot or place where the amusement is to be conducted, the tax imposed by this chapter shall be reported and remitted as provided in Section 175.04 by the owner, lessee or custodian, unless paid by the person conducting the amusement.

(b) The applicant for a certificate of registration for such purpose shall furnish with the application therefor the name and address of the owner, lessee or custodian of the premises upon which the amusement is to be conducted, and such owner, lessee or custodian shall be notified by the Administrator of the issuance of such certificate and the joint liability for collection and remittance of such tax. (Ord. 123.72. Passed 1-8-73.)

**175.10 RULES, REGULATIONS: COMPLIANCE REQUIRED.**

(a) The Administrator shall have power to adopt rules and regulations not inconsistent with the terms of this chapter for carrying out and enforcing the payment, collection and remittance of the tax herein levied. A copy of such rules and regulations shall be published by posting the same for fifteen days in the place designated by the Charter for the posting of ordinances and resolutions.

(b) Failure or refusal to comply with any such rules and regulations shall be deemed violation of this chapter.

(c) Until such time as rules and regulations are promulgated under this section, the rules and regulations of the Department of Taxation of the State, relating to admission taxes in effect December 1, 1972, except as the same may conflict with the provisions of this chapter, shall be deemed to be the rules and regulations hereunder.

(Ord. 123-72. Passed 1-8-73.)

**175.11 ALLOCATION OF FUNDS.**

The tax levied by this chapter shall be placed in the General Fund and shall be used only for the purpose for which the Fund was established.

(Ord. 123-73. Passed 1-8-73.)

**175.99 PENALTY.**

Whoever violates any provision of this chapter shall be fined not more than five hundred dollars (\$500.00) or imprisoned not more than six months, or both. Each day's continued violation shall constitute a separate offense.

(Ord. 123-72. Passed 1-8-73.)