

**CITY OF YORK
EXPLANATION OF THE
ADMISSIONS TAX**

Attached is an application for an Admissions Tax Permit. The Admissions Tax Ordinance and Resolution states that all persons who will be collecting an admission fee for gaining entrance to any form of amusement, as defined within the corporate limits of the City of York, will be required to obtain either an annual permit or a temporary permit and pay a five percent (5%) tax on the price of admission.

According to the Codified Ordinances of the City of York, Article 349.1, concerning Admissions Taxes, "amusement" is defined as:

"...all manner and form of entertainment within the City including among others, the following: theatrical performance, operatic performance, motion picture exhibition, sound motion picture exhibition, carnival, circus, show, concert, lecture, swimming or bathing pool, vaudeville show, side show, amusement park and all forms of entertainment therein, dancing and any other form of diversion, pastime or recreation for which admission is charged or paid."

Also, according to the above-mentioned Chapter, "permit" is defined inter-alias as:

"...any person desiring to conduct, or to continue to conduct any amusement within the City shall file with the Collector, an application for a yearly amusement permit or a temporary amusement permit, as the case may be, and shall pay the fee for such permit as required by this article. A permit shall be issued for a yearly amusement at a fee of twenty five dollars (\$25.00); a permit shall be issued for a temporary amusement at a fee of twenty five dollar (\$25.00).

Attached you will find an application for such a permit for your completion; return the same prior to the starting date of such function. A permit will be forwarded to you. At the conclusion of the function, you are required to file a report and make the proper payment, under oath or affirmation, that all the admissions charged or collected during the period in which the permit was issued are true and correct.

This permit or license may be suspended or revoked at any time by the Mayor or designee if it is determined that the holder of the permit or license secured the same by misrepresentation; failed to maintain qualifications required by federal, state or local laws; engaged in fraudulent behavior or misleading advertising; consented to or allowed any behavior which would constitute a crime under federal, state or local laws, including but not limited to drug trafficking or drug possession; committed an act of gross negligence, or allowed any manner or form of public nuisance.

If you have any questions concerning the Admissions Tax, please contact the employers department of the York Adams Tax Bureau (717)845-1584 extension 2.

PLEASE NOTE: Failure to provide the above information required for proper enforcement of the Application for Amusement permit shall cause rejection of this application and shall require a new application and filing fee.

I VERIFY THAT THE STATEMENTS MADE HEREIN ARE TRUE AND CORRECT. I UNDERSTAND THAT FALSE STATEMENTS MADE HEREIN ARE SUBJECT TO THE PENALTIES OF 19 PA. C.S. #4904 RELATING TO UNSWORN FALSIFICATION TO AUTHORITIES.

AUTHORIZED SIGNATURE

DATE

***** OFFICIAL USE ONLY *****

I hereby certify that proper registration of the above-referred applicant has been established with the Code Enforcement Office.

CODE ENFORCEMENT ADMINISTRATOR

DATE

LICENSE #: _____

**APPLICATION FOR EXEMPTION FROM
THE CITY OF YORK ADMISSIONS TAX**

I hereby apply for exemption from the City of York Admissions Tax for the event shown on the face of this form for the following reason:

- The total net proceeds from the events are to inure exclusively to the benefit of the following (CHECK ONE OR MORE):
- Charitable Organization 501(c)(3) – **Forward a copy of 501(c)(3) status**
 - Nonprofit Educational Institution
 - Religious Organization
 - Fraternal Organization

Organization's Name & Address: _____

Federal Tax Exempt #: _____ Phone #: _____

Official's Name (PRINT): _____ Title: _____

Official's Signature: _____ Date: _____

- The charge for an individual admission, being \$_____ (enter amount charged per admission).