

Repealed by
Ord C-7-76
1/19/76

Ordinance C-14-71

AN ORDINANCE TO LEVY AN ADMISSION TAX ON PERSONS
PAYING ADMISSION, FIXING THE AMOUNT AND PROVIDING
FOR THE COLLECTION THEREOF AND PRESCRIBING PENALTIES

WHEREAS, it is necessary to provide funds for the capital improvement
program of the City of Grove City, and

WHEREAS, it is necessary to levy a tax upon admissions and amusements,
for such fund

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF GROVE CITY,
STATE OF OHIO, THAT

SECTION 1. Definitions:

"Admission Charge" - A charge made for admission to any
place for single admissions or by season ticket or sub-
scription.

"Director of Finance" - Shall mean the Director of Finance
of the City of Grove City, Ohio

"Place" - Includes, but is not restricted to, theaters,
dance halls, amphitheatres, auditoriums, stadiums, athletic
pavilions and fields, baseball and athletic parks, swimming
pools, outdoor amusement parks and skating rinks.

"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, co-operative, fraternal,
non-profit, or otherwise.

SECTION 2. There is hereby levied and imposed upon every person who
pays an admission charge to any place a tax of 20% on the
amount paid for admission to such place, including admission
by season ticket or subscription.

SECTION 3. EXCEPTIONS.

No tax shall be levied under this ordinance with respect to,
any admissions, all the proceeds of which inure: (a) Exclusively
to the benefit of **religious**, educational or charitable institu-
tions, societies or organizations; societies or organizations
for the prevention or cruelty to children or animals, or societies
or organizations conducted for the sole purpose of maintaining
symphony orchestras and receiving substantial support from
voluntary contributions, or of improving any municipal corpora-
tion, or of maintaining a cooperative or community center theater,
or swimming pool if no part of the net earnings thereof inures to
the benefit of any private stockholder or individual.

(b) Exclusively to the benefit of persons in the military or
naval forces of the United States, or of National Guard organi-
zations, posts or organizations of 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 of Ohio, and if no part of their net earnings
inure to the benefit of any private stockholder or individual;

(c) Exclusively to the benefit of persons who have served in
the military or naval forces of the United States and are in
need;

(d) Exclusively to the benefit of members of the police or fire department of any municipal corporation, or the dependents or heirs of such members, or

(e) Exclusively to any group or corporation whose sole purpose is the betterment of the City of Grove City.

SECTION 4. Method of Collecting and paying tax.

Every person receiving any payment on which a tax is levied shall collect the amount of the tax imposed from the person making the admission payment. The tax required to be collected hereunder shall be deemed to be held in trust by the person required to collect the same until paid to the director of finance as herein provided. Any person required to collect the tax imposed hereby who fails to collect the same or having collected the same fails to remit the same to the director of finance in the manner prescribed shall be personally liable to the city for the amount of said tax, and shall, unless the remittance be made as herein required, be guilty of a violation of this chapter. 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 director of finance in monthly installments and remittances therefor on or before the 20th day of the month next succeeding the end of the calendar month in which the tax is collected and received. In the event the tax imposed by this chapter is not paid when due, there shall be added as a part of the tax, interest at the rate of one per centum per month from the time the tax became due and shall continue until the same is paid. Penalty: See Section 11.

SECTION 5. Certificate of Registration.

Any person operating any place for entrance to which an admission charge is subject to the tax defined herein shall apply to and procure from the director of finance a certificate of registration. The fee for such certificate of registration shall be two dollars. The said certificate of registration shall continue valid until the first day of January next following its date of issue.

SECTION 6. Operating Without Certificate of Registration.

No manager, agent or employee, who is in charge of operating any place for entrance to which an admission charge is subject to tax, as determined by this chapter, shall accept or cause to be accepted any charge or admission unless there is a certificate of registration issued for such place of amusement as required by Section 5, which certificate of registration is neither suspended nor revoked under the provisions of Section 8. Penalty: See Section 11.

SECTION 7. Owner of Premises Liable for Tax.

Whenever a certificate of registration is obtained for the purpose of operating or conducting a temporary or transitory amusement, entertainment or exhibition by persons who are not owners, lessees or custodians of the building, lots or places where the amusement is to be conducted, the tax imposed hereby shall be reported and remitted as provided in the preceding sections hereof by said owner, lessee or custodian, unless paid by the person conducting the place. The applicant for a certificate of registration for such purpose shall furnish with the application 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 director of finance of such certificate and the joint liability for collection and remittance of such tax.

SECTION 8. Suspending Certificate of Registration.

The director of finance may suspend or, after hearing, revoke a certificate of registration, whenever he finds that the holder thereof has failed to comply with any of the provisions of these sections or any rule or regulation prescribed, adopted or promulgated under this chapter. Upon suspending any certificate of registration, the director of finance shall require the holder thereof to surrender to him immediately his certificate of registration or duplicate thereof issued to him and the holder shall promptly surrender his certificate of registration as required. Whenever the director of finance suspends a certificate of registration he shall notify the holder immediately and afford him a hearing, if no hearing has been afforded and one is desired. After such hearing the director of finance shall either rescind his order of suspension or upon good cause appearing therefor shall continue the suspension or revoke the certificate of registration.

SECTION 9. Director of Finance to Enforce Regulation.

The Director of Finance shall have the power to adopt rules and regulations not inconsistent with the terms of this chapter for carrying out and enforcing the payment, collections and remittance of the tax herein levied and a copy of such rules and regulations shall be made available in the office of said director of finance. Failure or refusal to comply with such rules and regulations shall be deemed a violation of this chapter. Penalty: See Section 11.

SECTION 10. Tax Credited to Capital Improvements.

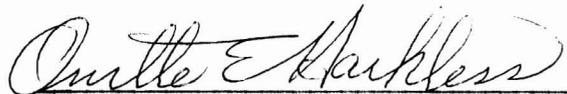
All money received under the provisions of this chapter shall be paid into the city treasury and be credited to and be deemed appropriated to the Capital Improvements fund of the city.

Section 11. Penalties.

Whoever violates Section 6 shall upon conviction thereof be fined no more than fifty dollars. Whoever being a person charged by this chapter with the duty of collecting or paying the taxes imposed hereby, wilfully fails or refuses to charge and collect or pay such taxes, or to make return to the director of finance as required herein, or to permit the director of finance to examine his books and other records in or upon any premises where the same are kept to the extent necessary to verify any returns made, or to ascertain and assess the tax imposed by this chapter if no return was made, or to maintain and keep for one year, records, ticket stubs or other evidence containing such information, shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined not less than twenty-five dollars nor more than one hundred dollars, and upon conviction of a second offense or other subsequent offense, shall, if a corporation, be fined not less than one hundred dollars nor more than five hundred dollars, or if an individual or a member of partnership, firm or association, be fined not less than twenty-five dollars nor more than one hundred dollars, or imprisoned in jail for not more than sixty days or both.

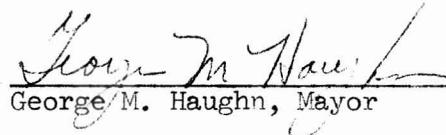
SECTION 12. This ordinance shall be effective as of July 1, 1971.

SUBMITTED: 3/1/71



Orville Harkless, President of Council

PASSED: 4/12/71



George M. Haughn, Mayor

EFFECTIVE: 5/12/71



June A. Cook, Clerk of Council

I Certify that this ordinance is correct as to form.



Kent Ozmun, Director of Law