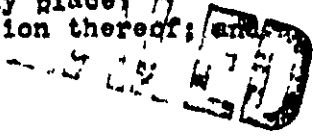


*Original.*

Ordinance No 84

An ordinance levying an admission tax on persons paying admissions, or who are admitted free or at reduced rates to any place, fixing the amount and providing for the collection thereof; and prescribing penalties



Be it ordained by the town of Redmond.

Sec 1 Definitions, For purposes of this ordinance, words and phrases shall have the following meaning,

*DATE 10-1-52*

'Admission charge' in addition to its usual or ordinary meaning, shall include a charge made for season tickets or subscriptions.

'Clerk' shall mean the town clerk.

*BY ORDINANCE*

'Place' includes, but is not restricted to, restaurants, dance halls, stadiums, athletic pavilions, baseball and athletic parks, circuses, side shows, and such attractions as merry go rounds and ferris wheels.

'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, non profit or otherwise.

Sec.2 (a) There is hereby levied and imposed upon every person (including children, without regard to age) who pays an admission tax to any place, including 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, which said tax shall be in the amount of One cent for each Twenty cents or fraction thereof paid for the admission charge.

(b) Whenever the admission charge is ten cents or less no tax shall be payable, nor shall any tax be payable by any bona fide employee of the place, or any federal, state or municipal officer or employee on official visits, or by any newspaper reporter, or by any child under twelve years of age, who is admitted free.

(c) Whenever any person is admitted free or at reduced rates to any place at a time when under circumstances where an admission charge is made to other persons for the same or similar accommodations, a tax shall be payable by the person so admitted in an amount equal to the tax payable by such other persons for the same or similar accommodations

(d) Whenever the charge to women and children for admission to any place is less than the charge made to men, or when such persons are regularly admitted free, the lesser charge is not deemed to be a reduced rate under this ordinance, and the amount of the tax payable hereunder by such persons shall be determined by the amount of the actual admission charge paid

(e) Amounts paid for admission by the season ticket or subscription shall be exempt only if the amount which would be charged to the holder or subscriber for a single admission is Ten cents or less.

(f) Whenever tickets or cards of admission are sold elsewhere than at the ticket or box office of the place, any price or charge made in excess of the established price or charge therefor at such ticket or box office shall be taxable in a sum equal to 10% of the amount of such excess, which tax shall be in addition to the tax on the ticket or box office admission charge, shall be paid by the person paying the admission charge, and shall be collected and remitted in the manner provided in Section 4 hereof by the person selling such tickets.

Sec 3 The price (exclusive of the tax to be paid by the person buying for admission) at which every ticket or card is sold shall be conspicuously and indelibly printed or written on the face or back of that part of the ticket which is to be taken up by the management of the place to which admission is gained; and it shall be unlawful for any person to sell an admission ticket or card on which the name of the vendor or the price is not so printed or written, or to sell an admission ticket or card at a price in excess of the price printed, stamped or written thereon

Sec 4 Every person receiving any payment for admissions on which a tax is levied under this ordinance shall collect the amount of the tax imposed from the person making the admission payment. The tax required to be collected under this ordinance shall be deemed to be held in trust by the person required to collect the same until paid to the town clerk as herein provided. Any person required to collect the tax imposed under this ordinance who fails to collect the same, or, having collected the same, fails to remit the same to the town clerk in the manner prescribed by this ordinance, whether such failure be the result of his own act or the result of acts or conditions beyond his control, shall nevertheless be personally liable to the town for the amount of such tax, and shall, unless the remittance be made as herein required, be guilty of a violation of this ordinance. 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 town clerk in bi-monthly installments and remittances therefor on or before the 15th day of the month succeeding the end of the bi-monthly period in which the tax is collected or received. Provided, that the first return and remittance under this ordinance shall be made on or before the 15th day of July, 1943, and shall cover the period from and including May 1st 1943 to and including June 30th 1943. Payment or remittance of the tax collected may be made by check, unless payment or remittance is otherwise required by the town clerk, but payment by check shall not relieve the person collecting the tax from liability for payment and remittance of the tax to the town clerk unless the check is honored and is in the full and correct amount. The person receiving payment for admissions shall make out a return upon such forms and setting forth such information as the town clerk may require, showing the amount of the tax upon admissions for which he is liable for the preceding bi-monthly period, and shall sign and transmit the same to the town clerk with a remittance for said amount provided, that the town clerk may in his discretion require verified annual returns from any person receiving admissions payments setting forth such additional information as he may deem necessary to determine correctly the amount of tax collected and payable. Whenever any theater, circus, show, exhibition, entertainment or amusement makes an admission charge which is subject to the tax herein levied, and the same is of a temporary or transitory nature, of which the town clerk shall be the judge, the town clerk may require the report and remittance of the admission tax immediately upon the collection of the same, at the conclusion of the performance or exhibition, or at the conclusion of the series of performances or exhibitions or at such other times as the town clerk shall determine, and failure to comply with any requirement of the town clerk as to report and remittance of the tax as required shall be a violation of this ordinance. The books, records and accounts of any person collecting a tax herein levied shall, as to admission charge and tax collections, be at all reasonable times subject to examination and audit by the town clerk.

Sec 5, Any person conducting or operating any place for entrance to which an admission charge is made shall, on a form prescribed by the town clerk, make application to and procure from the town clerk a certificate of registration, the fee for which shall be (1 00) which certificate shall continue valid until the 31st day of December of the year in which the same is issued. Such certificate of Registration, or duplicate original copies thereof to be issued by the town clerk without additional charge, shall be posted in a conspicuous place in such ticket or box office where tickets of admission are sold.

Sec 6, 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 the owners, lessees or custodians of the building, lots or place where the amusement is to be conducted, the tax imposed by this ordinance shall be reported and remitted as provided in Section 4 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 thereof the name of the owner, lessee or custodian of the premise upon which the amusement is to be conducted, and such owner or custodian shall be notified by the town clerk of the issuance of such certificate and the joint liability for collection and remittance of such tax.

Sec 7, The town clerk shall have power to adopt rules and regulations not inconsistent with the terms of the ordinance for carrying out and enforcing the payment, collection and remittance of the tax herein levied, and a copy of said rules and regulations shall be on file and available for public examination in the town clerk's office. Failure or refusal to comply with any such rules and regulations shall be deemed a violation of this ordinance.

Sec 8, The tax hereby levied and imposed shall be collected and paid on and after May 1st 1943

Sec 9, If any portion of this ordinance shall be deemed invalid, such invalidity shall not affect the portions which are not adjudged invalid

Sec 10, Each violation of or failure to comply with the provisions of this ordinance shall constitute a separate offense and shall subject the offender to a fine of not to exceed Three Hundred Dollars (\$300 00) or to imprisonment in the town or County jail for not to exceed ninety (90) days, or to both such fine and imprisonment

Passed by the Town Council of Redmond this 2nd day of June 1943

Wm. Burns  
Mayor.

Attest,

A. A. Paul

I certify that the foregoing is a true and correct copy of an ordinance of the Town of Redmond and that the same was posted or published according to law, said ordinance being No. 89 and entitled, An ordinance levying an admission tax on persons paying admissions or who are admitted free or at reduced rates to any place; fixing the amount and providing for the collection thereof; and prescribing penalties.

Dated June 5th 1943.

A. A. Paul  
Town Clerk.