

Legal—

RESOLUTION

TO PROVIDE REVENUE BY IMPOSING A TAX ON THE PRIVILEGE OF ATTENDING OR ENGAGING IN AMUSEMENTS INCLUDING EVERY FORM OF ENTERTAINMENT, DIVERSION, SPORT, RECREATION, AND PASTIME, REQUIRING ALL PERSONS, PARTNERSHIPS, ASSOCIATIONS AND CORPORATIONS CONDUCTING PLACES OF AMUSEMENT TO SECURE PERMITS, IMPOSING DUTIES AND CONFERRING POWERS UPON THE SCHOOL DISTRICT SECRETARY OF THE SCHOOL DISTRICT OF THE TOWNSHIP OF LAKE; PRESCRIBING THE METHOD AND MANNER OF COLLECTING THE TAX IMPOSED BY THIS RESOLUTION, PROVIDING CERTAIN EXEMPTIONS AND IMPOSING PENALTIES.

BE IT RESOLVED by the Board of Directors of the School District of the Township of Lake, County of Luzerne, Pennsylvania, and it is hereby resolved as follows:

SECTION 1. This resolution shall be known and may be cited as the "School District Amusement Tax Resolution."

SECTION 2. The following words or phrases when used in this ordinance shall have the meaning ascribed to them in this section except where the context clearly indicates a different meaning.

"Amusement"—all manner and forms of entertainment, including among others, theatrical or operatic performances, concerts, moving picture shows, vaudeville, circus, carnival and side shows, all forms of amusement at fair grounds and amusement parks, all forms of amusement and rides such as the whip, pretzel, miniature railway, twirler, ferris wheel, kiddie ride, flying scooter, the derby, roller coaster, dodgem or scooter, merry-go-round, pony ride, motor boats, athletic contests, including football, wrestling, basketball, boxing, baseball, bowling exhibitions, shooting, riding, roller skating, dancing, bingo, miniature golf, wheel games, ball throwing games, dart games, balloon games, and all other diversions, sports, recreations, pastimes, shows, exhibitions, contests, displays and games, and all other methods of obtaining admissions, charges, donations, contributions, or monetary charges of any character, from the general public, or a limited or selected number thereof, directly or indirectly in return for other than tangible property or specific personal or professional services.

"Association"—any partnership, limited partnership, or other form of unincorporated enterprise, owned by two or more persons.

"Secretary"—the School District Secretary of the Township of Lake.

"Person"—every natural person, co-partnership, association or corporation. Whenever used in any clause prescribing and imposing a penalty, or both the terms person as applied to co-partnership or associations, shall mean the partners, or members thereof, and as applied to corporations the officers thereof.

"Place of amusement"—any place, indoors or outdoors, within the Township of Lake, where the general public or a limited or selected number thereof, may, upon payment of an established price, attend or engage in any amusement as and empowered to make determin-

herein defined, including among others, theaters, opera houses, moving picture houses, amusement parks or stadiums, arenas, baseball parks, skating rinks, circus or carnival tents, or circus or carnival grounds, fair grounds, social, sporting, athletic clubs, dance halls, rifle or shotgun ranges, cabarets, night clubs, restaurants, or eating places serving food and drink where an admission, or cover charge or minimum charge in lieu thereof is charged, and other like places.

"Producer"—any person as herein defined, conducting any place of amusement as herein defined, where the general public or a limited or selected number thereof, may, upon the payment of an established price, attend or engage in any amusement.

The singular shall include the plural, and the masculine shall include the feminine and the neuter.

SECTION 3. (a) A tax is hereby imposed upon the admission fee or privilege to attend or engage in any amusement at the rate of one (1) cent for each ten (10) cents, or major fraction thereof, of the established price charged the general public, or a limited or selected group thereof, by any producer for such privilege, which shall be paid by the person acquiring such privilege.

SECTION 3. (b) In the case of persons (except bona fide employees) of a producer, or municipal or state officers in official business or totally blind persons admitted free or at reduced rates to any place of amusement, at a time when and under circumstances under which an established price is charged to other persons, the tax, imposed by this resolution, shall be computed on the established price charged to such other persons of the same class for the same or similar accommodations, to be paid by the person so admitted.

SECTION 3. (c) In the case of persons having permanent use of boxes or seats in any place of amusement or a lease for the use of said box or seat in such place of amusement, the tax, imposed by this resolution shall be computed on the established price for which a similar box or seat is sold for each performance or exhibition at which the box or seat is used or reserved by or for the lessee or holder. Such tax to be paid by the lessee or holder.

SECTION 3. (d) In the case where the admission fee charged to attend or engage in any amusement is in excess of the regularly established admission rate, a tax is hereby imposed on the amount of admission charged in excess of the regular rate of admission of (2.5) cents for each ten (10) cents charged over the established rate of admission.

SECTION 4. (a) Producers shall collect the tax imposed by this resolution and shall be liable to the School District of the Township of Lake, as agents thereof for the payment of the same into the School District Treasury through the School District Secretary, as hereinafter provided in this resolution.

SECTION 4. (b) Where permits are obtained for conducting temporary amusements by persons who are not the owners, lessees, or custodians of the place where the amusements are to be conducted, or where the temporary amusement is permitted by the owner, lessee, or custodian of any place of amusement to be conducted without the procurement of a permit or producer, based upon the facts con-

THESE WOMEN!

By d'Alessio



"Hello, Dear—here I am a half hour late, right on the dot!"

mits required by resolution, the tax, imposed by this resolution shall be paid by the owner, lessee or custodian of such place where the temporary amusement is held or conducted, unless paid by the producer conducting the amusement.

SECTION 5. For the purpose of ascertaining the amount of tax payable by the producers of the School District of the Township of Lake, it shall be the duty of:

SECTION 5. (a) Every producer, except as hereinafter provided, conducting a place of amusement, on or before the 28th day of each month, after May 16, 1948, shall transmit to the Secretary on a form prescribed and prepared by the Secretary, a report under oath or affirmation, of the amount of tax collected by him during the preceding month.

SECTION 5. (b) Every producer, conducting a temporary place of amusement or itinerant form of amusement, shall file a report with the Secretary, or any duly authorized agent thereof, promptly after each show or performance.

All reports required under this section shall show such information as the Secretary shall prescribe.

Every producer, at the time of making every report required by this section, shall compute and pay to the Secretary the taxes collected by him and due the School District of the Township of Lake during the period for which the report

is made: The amount of all taxes imposed under the provisions of this ordinance, shall in the case of places of permanent amusement be due and payable on the 28th day of the next succeeding month, and in the case of itinerant forms of amusement, it shall be due and payable on the day the reports in such cases are required to be made under this section, and all such taxes shall bear interest at the rate of one percent per month, or fractional part of a month, from the date they are due and payable until paid.

SECTION 6. If any producer shall neglect or refuse to make any report and payment as herein required, an additional ten percentum of the amount of the tax due shall be added by the Secretary and collected.

All such taxes shall be recoverable by the Solicitor as other debts of like amount are now by law recoverable.

SECTION 7. If the Secretary is not satisfied with the report and payment of tax made by any producer under the provisions of this resolution, he is hereby authorized and empowered to make determination of the tax due by such producer, based upon the facts contained in the report or upon any information within his possession, or that shall come into his possession, and for this purpose the School District Secretary of the Township of Lake is authorized to

Turkatine and TI-O-GA TURKEY GROWER. IF YOU RAISE TURKEYS THIS YEAR. Feed TURKATINE the first ten weeks. Follow with TURKEY GROWER and TIOGA TURKEY FITTING RATION. DEVENS MILLING COMPANY. A. C. DEVENS, Owner. Phone 337-R-49 KUNKLE, PA. Phone 200 DALLAS, PA.

examine the books, papers, ticket stubs and records of any producer, taxable under this resolution, to verify the accuracy of any report or payment made under the provisions thereof to ascertain whether the taxes imposed by this resolution have been paid.

SECTION 8. If any producer shall refuse or neglect to make any report and payment of tax required by this resolution, or if, as a result of an investigation by the Secretary, a report is found to be incorrect, the Secretary shall estimate the tax due by such producer, and determine the amount due by him for taxes, penalties and interest thereon.

SECTION 9. All taxes, interest and penalties received, collected, or received under the provisions of this resolution shall be paid into the Treasury of the School District of the Township of Lake for the use and benefit of the School District of the Township of Lake.

SECTION 10. Any person, co-partnership, association or corporation who shall fail, neglect, or refuse to comply with any of the terms or provisions of this resolution or of any regulation or requirement pursuant thereto and authorized thereby shall be subject to a fine or penalty not to exceed One Hundred (\$100.00) dollars and costs for each such offense, or to undergo imprisonment for not more than thirty (30) days for the non-payment of such fine or penalty and costs within ten (10) days from the imposition thereof. Such fine or penalty imposed by this section shall be in addition to any other penalty imposed by any other section of this resolution.

SECTION 11. The provisions of this resolution are severable, and if any of its provisions or exceptions shall be held illegal, invalid, or unconstitutional, the decision of the court shall not affect or impair any of the remaining provisions of this resolution.

It is hereby declared to be the legislative intent that this resolution would have been adapted if such illegal, invalid or unconstitutional provisions or exceptions had not been included herein.

Duly passed at a special meeting of the Board of Directors of the School District of Lake, held April 16, 1948.

A. N. BURKHARDT, President. ATTEST: C. B. Mayer, Secretary

RESOLUTION OF THE SCHOOL DISTRICT OF THE TOWNSHIP OF LAKE, COUNTY OF LUZERNE, PA., PROVIDING FOR A LICENSE FEE UPON AMUSEMENT AND RECREATION FACILITIES WITHIN THE TOWNSHIP OF LAKE, LUZERNE COUNTY, PENNSYLVANIA. BE IT RESOLVED by the Board of Directors of the School District of the Township of Lake, County of Luzerne, Pennsylvania, and it is hereby resolved by authority of the same as follows:

SECTION 1. That from and after May 16, 1948, it shall be unlawful for any person or persons, firms or corporations, either as principal, agent, bailee, lessee or custodian (hereinafter called operator) to operate or possess, cause to be operated or possessed, in the Township of Lake, any juke box, any pin ball machine, which requires five cents (5c) or more to operate, or other machine (hereinafter called machines) any shuffleboard game without first having obtained a license therefor from the School District Secretary.

SECTION 2. The operator shall pay a license fee for each pin ball or other similar machine played for skill or amusement which requires the sum of five cents (5) or more to operate, the sum of ten (\$10.00) dollars per annum, for any shuffleboard the sum of ten (\$10.00) dollars per annum, for any juke box the sum of ten (\$10.00) dollars per annum. Said license year to end on the 31st day of December of each year.

SECTION 3. Any license granted under the provisions of this resolution shall be exhibited upon request made by any township officer, School District Secretary or Treasurer.

SECTION 4. Any operator violating any of the provisions of this resolution shall be subjected to a fine not exceeding one hundred (\$100.00) dollars and costs, for every such offense and a default in payment thereof shall

undergo imprisonment of thirty (30) days in the Luzerne County Prison.

Duly passed at a special meeting of the Board of Directors of the School District of Lake, held Friday evening, April 16, 1948.

A. N. BURKHARDT, President. ATTEST: C. B. Mayer, Secretary

EASY TERMS. BOY! IS IT SNUG IN HERE! THAT FIT EVERY PURSE. HAVE Comfort WHILE YOU PAY!!

GREENWALDS. 50 MAIN STREET. LUZERNE, PA.

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REO TRUCKS BUSES. Sales-Parts-Service. REO TRUCK & BUS CO. 52 WOOD STREET WILKES-BARRE. PHONE 2-7572.

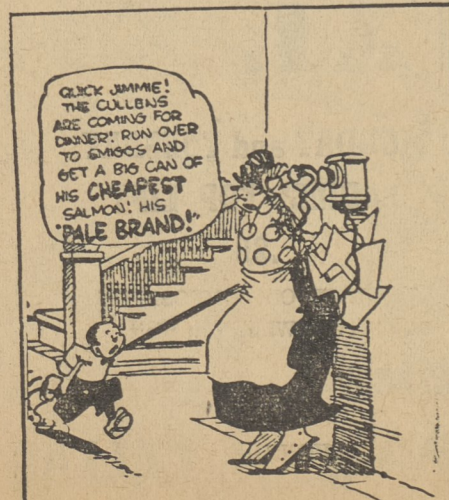
Vacuums & Washers Repaired. EASY WASHERS Sales and Service. REBENNACK & COVERT. 265-267 WYOMING AVENUE, KINGSTON. WORK DONE BY SPECIALISTS.

GARDEN AID TRACTORS. Plows The Ground, Cultivates Soil, Plows The Snow, Mows The Lawn AND MANY OTHER USES. See them on display. Get yours now before the RUSH. SEE THE LATEST IN WATER PUMPS. Only two moving parts. Never rusts. E. F. SCHMALTZ. 314 WYOMING AVENUE KINGSTON, PENNSYLVANIA.

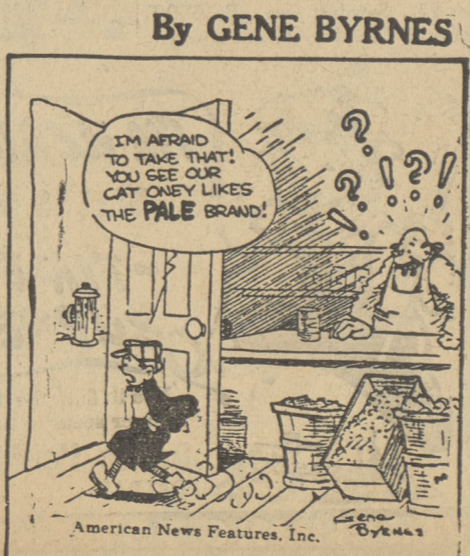
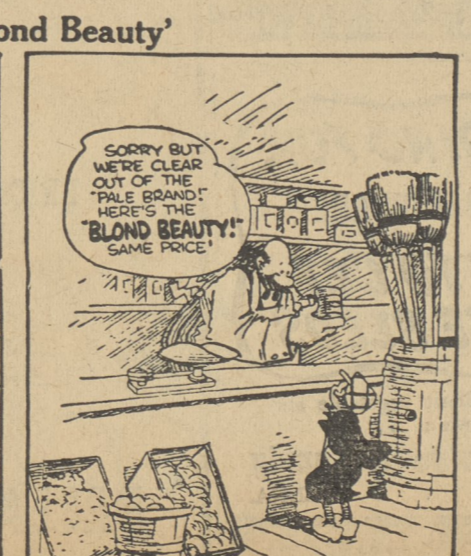
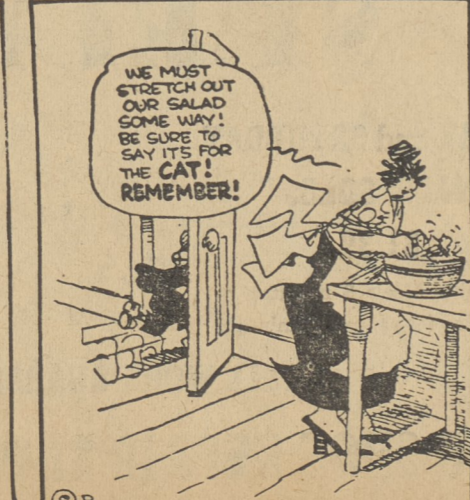
MARY WORTH'S FAMILY



REG'LAR FELLERS



The Cat May Not Fall For 'Blond Beauty'



By GENE BYRNES