

**Tax**

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are a shortened school day, less money needed to replace retired teachers and those on sabbatical leave and a uniform planning period, to be used to work on implementing the district's new outcome-based educational program.

"If we don't use the two-tier busing system, it will cost the district an additional \$112,250, which includes the lost savings on transportation and money needed to cover vacant teaching positions," Bowersox explained.

If it goes to two-tier busing, the district will still meet or exceed the number of instructional hours required by the state, Davis added.

The district is also considering a saving of \$25,150 by eliminating the cross-country and track programs, due to the low number of students participating in these activities, Bowersox said.

Students will now pay for driver training, which provides behind-the-wheel instruction in a specially equipped car donated by an area dealer. The only cost to the district

is for gas and insurance.

Students completing the course, which will be scheduled after school and on Saturdays, often receive discounts on their car insurance.

Before voting against the tentative budget, Dr. Presper commented, "I cannot support a budget that reduces the school year and the number of hours in the school day. I believe that these measures will have a deleterious effect on the quality of education in the high school and an overall significant negative impact on the Lake-Lehman educational system."

Jeff Fritzen, who voted for the proposed budget, said, "I recognize that we don't have a consensus and that the details of the proposed two-tier busing system have not yet been worked out. But I believe that we can work with a 12-mill increase and iron out the details in the next 30 days."

Bowersox noted that Lake-Lehman spends the least amount of money per student of any area school district and also has the area's lowest equalized millage.

**Tax will apply to admission fees**

Anyone who wants to have fun in Lake-Lehman School District will be charged a 10% amusement tax after July 1. According to school district solicitor Peter Savage, the amusement tax covers admission charges (gate fees) to these events and businesses:

- Carnivals, fairgrounds and amusement parks.
- Athletic events and exhibitions which are not school-related.
- Skating rinks, golf courses, tennis courts, hockey rinks, swimming beaches, riding stables and dances.
- Archery and shooting ranges.
- Theatrical, operatic, vaudeville and circus shows.
- Dance recitals, if an admission fee is charged.

In the case of golf clubs whose greens fees are included in the members' yearly dues, only admission fees paid by non-members to use the greens are taxable, Savage said. However, admission tickets sold to spectators for professional golf tournaments are taxable.

Although a meal at a restaurant is not considered a taxable amusement, a cover charge paid to see a band at a restaurant is taxable.

A professional tax collector such as Berkheimer will be contracted to collect the fees, Savage said.

**Lights**

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said. "We're planning traffic studies to determine what roadway modifications and signals will be the safest, most efficient and most cost-effective."

In addition to traffic lights, PennDOT is also considering barriers and controlled access to stop cross-traffic, widening of the roadway to create right-turn lanes at some intersections and synchro-

nizing the timing of traffic lights to move vehicles faster and more efficiently, Radomski said.

Officials from Dallas Borough and Dallas Township have been exploring funding sources for traffic lights at Route 309 and Main Street by Mark II and Route 415 and Center Hill Road by Pickett's Charge for several years.



**Fall Fair presented with \$20,000 for soil work**

State Representative George Hasay presented the Luzerne County Fall Fair Association with a \$20,000 state check to reimburse the fair for work which it had to complete to meet soil conservation regulations. The erosion control work is being completed now and includes constructing swales — rock-lined conduits to carry away runoff water. Shown from left at the fair grounds are: state Senator Charles Lemmond, state Representative George C. Hasay, Ed Kelly, fair chairman, Lillian Piatt and Ray Hillman, fair board members, and Thomas Reese, of Senator Lemmond's office. (Post Photo/ERIC Foster)

**Greco**

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borough wished to impose an amusement tax, the tax would have to be split with the school district, Savage said.

Greco has pointed to the dearth of concerts for the past several years at Montage as a result of a 10% tax imposed by Moosic Borough and the Riverside School District.

Savage pointed out that in the case with Moosic and the Riverside School District, the school district made no mention of the borough when imposing its tax.

Savage said that the amphitheater, while not the only amusement that would be affected by the tax, played an important part in having it revived.

Savage said that the district had an amusement tax "when Harveys Lake was in its heyday."

"They abandoned it because the revenues generated did not make it worthwhile. Certainly a \$2, or

\$1.75 charge isn't going to put tickets beyond the scope of people," said Savage, pointing out that ticket buyers are already paying a surcharge for the ticket service.

If the tax were to be imposed, Greco said "the amphitheater would still be there, but the shows would be few and far between."

Greco also said that the character of the shows would change because artists like Kenny Loggins, Crosby, Stills and Nash, and Dolly Parton would choose to play amphitheaters that can offer more competitive bids. The artists who would play the amphitheater would be in a hard rock vein, similar to Bon Jovi or Guns and Roses, said Greco.

The district is banking on the tax to raise about \$65,000, or 2.25 mills of revenue. With the 10% tax, the district could take in \$8,000 per concert if the amphitheater would sell out its 4,000

seats at \$20 a ticket. According to Savage, the tax would take effect July 1.

Greco, who worked with Harveys Lake Borough to avoid having the municipality institute what he considers an unreasonable amusement tax by offering to pay the borough a 2% tax to reimburse the borough for extra costs brought on by crowds.

While they may not be the norm in this area, other school districts across the state, levy amusement taxes, according to Thomas Gentzel, assistant executive director of the Pennsylvania School Board's Association.

Gentzel said that 48 school districts, or 10% of the district's in the state, levy an amusement tax.

"It's not a tax most districts are going to be able to take advantage of," said Gentzel. "Politically, it's an attractive tax because the bulk of the people who pay it aren't in

**Businesses not sure if show helped**

By ERIC FOSTER Post Staff

About 3,000 of the Harveys Lake amphitheater's 4,000 seats were sold for the first concert, which featured Kenny Loggins.

Because of the concert was held on a holiday however, area business owners are not certain how many people the concert brought to the lake.

Though the Memorial Day weekend had been rainy, Ruth Eaton, co-owner of Damien's Restaurant said that Monday was a good business day. But she was unsure if the people were drawn by the amphitheater, or holiday.

"The weekend was not that good a weekend," said Rich Williams, of Rich and Charlotte's, but "I would say there were definitely people who stopped because of the amphitheater."

The next major show is Crosby, Stills and Nash on June 16. Greco said that so far, 3,000 tickets have already been sold at \$23.50 each.

While Greco said that the first show went smoothly, for future shows, people won't be allowed to leave the show and come back in so potential problems in the parking lot will be minimized.

the district."

Greco calls it unfair. "It's a double tax," said Greco. "We pay the property tax."

To satisfy the borough this year and get some idea of how much additional expense Harveys Lake would incur as a result of the concerts, Greco has agreed to reimburse the borough directly for extra costs.

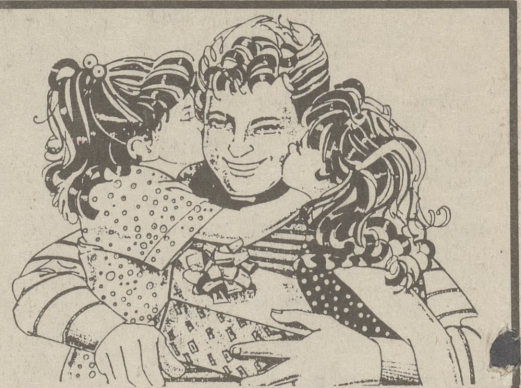
For the amphitheater's first concert on May 25, five extra police were posted at key traffic intersections at a cost of just under \$1,000 including extra secretarial and accountant time, according to council president Richard Boice.

The planned Huntsville Golf Club also would be affected by proposed amusement tax.

Richard Maslow, a principal investor, was unsure how the tax would impact the club because it is private.



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