

CITY OF HARRISBURG AND HARRISBURG SCHOOL DISTRICT
EXPLANATION OF THE
AMUSEMENT TAX

Attached is an application for an Amusement License. The Amusement 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 Harrisburg, will be required to obtain either an annual permit or a temporary permit and pay a ten percent (10%) tax on the price of admission – (five percent 5% to the City of Harrisburg and five percent 5% to the Harrisburg School District).

According to the Codified Ordinances of the City of Harrisburg, Chapter 5-709, and the Harrisburg School District Resolution, concerning Amusement Taxes, “amusement” is defined as:

“All manner or form of entertainment, diversion, sport, pastime, or recreation within the City of Harrisburg except that the term “amusement” shall not include the actual participation in any intramural, interscholastic or intercollegiate sport, athletic game or contest. For the purposes of this Chapter, the term “amusement” shall include trade shows, craft shows and similar exhibitions.”

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

“...any person desiring to conduct or to continue any amusement, the price of which is subject to tax under this Chapter, shall file, with the Tax and Enforcement Administrator of the City of Harrisburg, an application for either an annual amusement permit or a temporary amusement permit, as the case may be. In the case of any amusement that is to continue for longer than ten (10) days, an annual amusement permit shall be issued. In the case of any amusement that is to continue for ten (10) days or less, a temporary amusement permit shall be issued.

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 Amusement Tax, please contact the Tax and Enforcement Office at (717) 255-6513.

If applicant does not own the premises where the amusement is to be conducted, give the name of the owner, lessee or custodian of such premises: _____

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 Tax and Enforcement Office.

TAX AND ENFORCEMENT ADMINISTRATOR

DATE

LICENSE #: _____

**APPLICATION FOR EXEMPTION FROM THE CITY OF HARRISBURG
AND HARRISBURG SCHOOL DISTRICT AMUSEMENT TAX**

I hereby apply for exemption from the City of Harrisburg and the Harrisburg School District Amusement 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), is less than fifty cents (\$.50).