

**TOWNSHIP OF UPPER SALFORD
MONTGOMERY COUNTY, PENNSYLVANIA**

ORDINANCE NO. 2023-3

**AN ORDINANCE AMENDING THE CODE OF ORDINANCES OF THE
TOWNSHIP OF UPPER SALFORD, SPECIFICALLY, CHAPTER 24,
TAXATION, SPECIAL, PART 3, AMUSEMENT TAX, AND CHAPTER 7, FIRE
PREVENTION AND FIRE PROTECTION, PART 1, OPEN BURNING.**

WHEREAS, the Board of Supervisors of Upper Salford Township is authorized to institute, amend, and revise a tax on amusements conducted within the Township by the Local Tax enabling Act, P.L. 1257, No. 511, December 31, 1965, 53 P.S. §6901 et seq., as hereafter amended, supplemented, modified or reenacted by the General Assembly of Pennsylvania.; and

WHEREAS, the Board of Supervisors after due consideration has determined that the existing Amusement Tax of Upper Salford Township, as codified in Chapter 24 of the Code of Ordinances should be amended; and

WHEREAS, the Board of Supervisors of Upper Salford Township is authorized to institute, amend, and revise its ordinances and regulations relating to open burning within the Township, and has determined that amendment of the existing regulations, as codified in Chapter 7, Part 1, Open Burning is appropriate.

NOW, THEREFORE, the Board of Supervisors of Upper Salford Township, Montgomery County, Commonwealth of Pennsylvania, hereby enacts and ordains as follows:

SECTION 1. The Upper Salford Township Code, Chapter 24, Taxation, Special, Part 3, Amusement Tax, Section 24-302. Definitions, is amended to add a definition of Tax Collector, to provide as follows:

TAX COLLECTOR – For purposes of this Ordinance, the term Tax Collector shall be defined as the Board of Supervisors, or that individual as designated by the Board of Supervisors at such time and for such term as the Board of Supervisors shall, from time to time determine.

SECTION 2. The Upper Salford Township Code, Chapter 24, Taxation, Special, Part 3, Amusement Tax, Section 24-303, Imposition of Tax, is amended to delete subsection C. of that Section.

SECTION 3. The Upper Salford Township Code, Chapter 24, Taxation, Special, Part 3, Amusement Tax, Section 24-304. Rate of Tax, Subsection A. is amended to provide as follows:

- A. Where the admission is fixed, the tax shall be at the rate of ten (10%) percent of the price of admission, provided that, should the imposition of this tax on certain amusements as provided in Local Tax enabling Act, P.L. 1257, No. 511, December 31, 1965, 53 P.S. §6901 et seq., be permitted on only a portion of that price of admission, this section shall be construed to permit the tax to be imposed only on that portion of the admission as may be permitted by law.

SECTION 4. The Upper Salford Township Code, Chapter 24, Taxation, Special, Part 3, Amusement Tax, Section 24-311. Penalties, shall be amended to provide as follows:

- A. Any person, corporation, company, partnership, or other entity maintaining a place of amusement subject to this tax, who or which as violated any provision of this Chapter 24, Taxation, Special, shall,

upon being found liable therefor in a civil enforcement proceeding commenced by the Township, pay a judgment of \$500 plus all court costs, including the reasonable attorney fees incurred by the Township as a result thereof.

- B. No judgment shall commence or be imposed, levied, or be payable until the date of the determination of a violation by the district justice.
- C. If the defendant neither pays nor timely appeals the judgment, the Township may enforce the judgment pursuant to the applicable rules of civil procedure.
- D. Each day that a violation continues shall constitute a separate violation, unless the district justice determining that there has been a violation further determines that there was a good faith basis for the person, partnership, or corporation violating the Ordinance to have believed that there was no such violation, in which event there shall be deemed to have been only one such violation until the fifth day following the date of the determination of a violation by the district justice and thereafter each day that a violation continues shall constitute a separate violation.
- E. All fines collected for such violations shall be paid to the Township.

SECTION 5. The Upper Salford Township Code of Ordinances, Chapter 7, Fire Prevention and Fire Protection, Part 1, Open Burning, Section 7-102, is amended to provide as follows:

§7-102. Burning Emergency The Board of Supervisors shall have the authority to declare a burning emergency in the Township when drought or other conditions warrant such a declaration. A declaration of burning emergency shall be published on the website maintained by the the Township and shall remain in effect from the date of publication until cancellation by action of the Board of Supervisors. During a declared emergency it shall be unlawful for any person, firm or corporation to cause or permit the burning of any materials on any public or private property in the Township of Upper Salford, except as provided in this Part.

SECTION 6. SEVERABILITY

The provisions of this Ordinance shall be construed as severable, and if any section, sentence, clause, part or provision hereof shall be held illegal, invalid or unconstitutional by any court of competent jurisdiction, such decision of the court shall not affect or impair the remaining sections, sentences, clauses, parts or provisions of this Ordinance or of the Code of Ordinances. It is hereby declared to be the specific intent of the Board that this Ordinance would have been adopted even if such illegal, invalid or unconstitutional section, sentence, clause, part or provision had not been included herein.

SECTION 7. REPEALER

This Ordinance shall repeal all ordinances or code provisions of the Upper Salford Township Code of Ordinances which may be inconsistent herewith.

SECTION 8. EFFECTIVE DATE

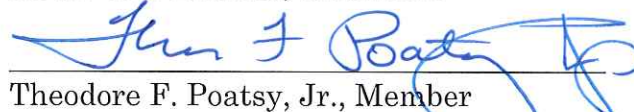
This Ordinance shall be effective as provided by law.

ENACTED and **ORDAINED** this 11th day of July, 2023.

BOARD OF SUPERVISORS
TOWNSHIP OF UPPER SALFORD



Kevin C. O'Donnell, Chairman



Theodore F. Poatsy, Jr., Member



Richard Sacks, Member