



City of Philadelphia

City Council
Chief Clerk's Office
402 City Hall
Philadelphia, PA 19107

BILL NO. 090267

Introduced April 2, 2009

Councilmember Clarke

**Referred to the
Committee of the Whole**

AN ORDINANCE

Amending Chapter 19-600 of The Philadelphia Code, entitled "Amusement Tax," by removing certain amusements from the exclusions from the tax.

THE COUNCIL OF THE CITY OF PHILADELPHIA HEREBY ORDAINS:

SECTION 1. Chapter 19-600 of The Philadelphia Code, entitled "Amusement Tax," is hereby amended to read as follows:

CHAPTER 19-600. AMUSEMENT TAX.

§19-601. Definitions.

(1) In this Chapter the following definitions apply:

- (a) Amusement. Any theatrical or operatic performance, concerts, motion picture shows, vaudeville, circuses, carnivals, side shows, exhibitions, shows, displays, dancing, all forms of entertainment at fair grounds, amusement parks and athletic contests, including wrestling matches, boxing and sparring exhibitions, baseball, football and basketball games, golfing, tennis, hockey, archery and shooting, where a charge, donation, contribution or monetary charge of any character is made for admission. The term amusement shall not apply to persons participating in any athletic game or contest or to the exceptions specified in Section 9-601(2).

* * *

(2) The term "amusement" shall not include:

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(b) any form of entertainment, regardless of the nature thereof, where the proceeds thereof, after payment of reasonable expenses, inure:

(.1) exclusively to the benefit of religious, educational, and charitable institutions, societies, or organizations, societies, or organizations for the prevention of cruelty to children or animals, or [societies or organizations conducted for the sole purpose of maintaining symphony orchestras, opera performances, and artistic presentations, including, but not limited to, musical presentations, and receiving substantial support from voluntary contributions,] societies or organizations conducted and maintained for the purpose of improving any municipal corporation, for the purpose of maintaining a cooperative or community center, moving picture theater, or swimming pool; provided that no part of the net earnings of the institutions, societies, or organizations inure to the benefit of any private shareholder or person; provided that these exemptions shall not apply to athletic games or contests between universities or colleges, or to wrestling matches, boxing, sparring or other pugilistic matches or exhibitions, except where the net proceeds shall inure to the benefit of a nonprofit organization other than and in no way connected with the universities or colleges participating in such athletic contest;

* * *

[(c) Legitimate theater shows. Legitimate theater shows are presentations of traditional forms of drama, comedy, musical comedy, tragedy, repertoire works, dramatic recitation of recognized works of literary art of the kind and in the nature normally associated with traditional and contemporary American theater.]

SECTION 2. This Ordinance shall take effect on July 1, 2009.

Explanation:

[Brackets] indicate matter deleted.