

AN ORDINANCE to amend Chapter 36 of The Code of the City of Alexandria, Virginia, 1963, as amended, by adding thereto a new article numbered XII; which Chapter 36 relates to TAXATION, and which new Article XII relates to and levies an ADMISSION TAX and prescribes DEFINITIONS, RATE OF TAX, MANNER OF COLLECTION, METHOD OF REPORTING AND MAKING REMITTANCE, RECORDS TO BE KEPT, VIOLATIONS OF ORDINANCE AND PENALTIES THEREFOR.

THE CITY COUNCIL OF ALEXANDRIA HEREBY ORDAINS:

Section 1. That Chapter 36 of The Code of the City of Alexandria, Virginia, 1963, as amended, be and the same hereby is amended by adding thereto a new article numbered XII to read as follows:

Article XII. Admission Taxes.

Sec. 36-61. Definitions.

The following words and phrases, when used in this article in relation to admission taxes, shall for the purpose of this article, have the following respective meanings, except where the context clearly indicates a different meaning:

Admission charge. Any charge made for admission to any place of amusement, entertainment, performance, exhibition, sport or athletic event in the city, exclusive of any federal tax thereon, but including a charge made for season tickets, whether obtained by contribution or subscription, a minimum service charge, a cover charge or a charge made for use of seats and tables, reserved or otherwise, or similar accommodations in the City of Alexandria.

City collector. The city collector of the City of Alexandria, Virginia.

Director of finance. The director of finance of the City of Alexandria, Virginia.

Person. Any individual, corporation, company, association, firm, co-partnership or any group of individuals acting as a unit.

Place of amusement, entertainment, performance, exhibition, sport or athletic event. Any place in the city wherein or whereat any of the following are located, conducted, performed, exhibited or operated and for which admission charge is made: a circus, carnival, menagerie, a motion picture show, a fair; a dance; a baseball, basketball, football or hockey game, a wrestling match or boxing match; bowling, golf, swimming, archery, shooting or a sport of any kind; a swimming contest or exhibition; a concert, a theatrical, vaudeville, dramatics, operatic or musical performance or a performance similar thereto; a night club or cabaret performance; a lecture, talk, literary reading or performance similar thereto; such an attraction as a merry-go-round, Ferris wheel, roller coaster, leap-the-dips or the like; an automobile race, a midget auto race or a horse race; ice skating or roller skating; or any other public amusement, entertainment, performance, exhibition, sport or athletic event not specifically named herein.

The foregoing enumeration of specific events shall not be deemed to exclude other amusements, entertainments, performances, exhibitions, sports or athletic events otherwise within the meaning of these words.

Sec. 36-62. Rate of tax levied.

There is hereby imposed and levied upon every person who pays an admission charge to any place of amusement, entertainment, performance, exhibition, sport or athletic event within the City of Alexandria, a tax of ten (10) per cent on each admission charge of ten (10) cents or more. When the levy of this tax on any admission charge would result in the payment of a fractional cent of tax, then any fraction of a cent below \$0.006 shall be eliminated from the levy but any fraction of a cent amounting to \$0.006 or more shall be collected as another cent.

Sec. 36-63. Season tickets or subscriptions.

Amounts paid for admission by season tickets or subscription shall not be exempt from the tax levied by Section 36-62 of this Code.

Sec. 36-64. Collection.

Every person receiving any payment for admission to any place of amusement, entertainment, performance, exhibition, sport or athletic event with respect to which a tax is levied under this article, shall collect the amount of tax imposed under the provisions of this article from the person making an admission payment at the time of the payment of such admission, or from the person admitted free at the time of such admission.

Sec. 36-65. Report and remittance.

The person collecting any admission tax as prescribed under the provisions of this article, shall make out a report upon such forms setting forth such information as the director of finance may prescribe and require, showing the amount of admission charges collected, exclusive of the federal tax thereon, and the tax from the admission for which he is liable, and shall sign and deliver such report to the city collector with a remittance of the tax. Except as provided by sections 36-69 and 36-70 of this Code, the reports and remittances required herein shall be made on or before the last day of each month covering the amount of tax collected during the preceding month. If the remittance is by check or money order, it shall be payable to the order of the city, and all remittances received hereunder by the city collector shall be promptly paid into the city treasury.

Sec. 36-66. Interest and penalties.

If any person shall fail or refuse to remit to the city collector the tax required to be collected and paid under section 36-62 of this Code, within the time and in the amount specified in section 36-65 there shall be added to such tax by the city collector a penalty of five per cent of the tax and interest on tax and penalty at the rate of one-half of one per cent per month on the amount of the tax for each month or portion thereof from the date upon which the tax is due as provided in such section, and if the tax, penalty and interest shall remain unpaid for a period of one month from the date the same is due and payable, there shall be added thereto by the city collector interest on such amount at six per cent per annum from the date of the assessment until paid.

Sec. 36-67. Failure to collect and report; duty of license inspector and director of finance.

If any person shall fail or refuse to collect the tax on admissions or to make within the time provided by the applicable sections of this Code any report or remittance required by those sections, the director of finance shall report such failure or refusal to the license inspector, who shall

proceed in such manner as he made deem best to obtain such facts and information as will enable the director of finance to determine the amount of the tax due. As soon as the director of finance is furnished such facts and information by the license inspector upon which to base the assessment of any tax payable by any person who has failed or refused to collect the same, or to make such report or remittance, he shall proceed to determine the tax upon the basis of the facts and information so furnished, and to assess against such person the tax and penalties provided for by sections 36-62 and 36-66 of this Code and shall notify such person by mail of the total amount of such tax and interest and penalties, and the total amount thereof shall be payable within ten days from the date of such notice.

Sec. 36-68. Records; preservation; inspection.

It shall be the duty of every person liable for the collection and payment to the city of any tax imposed by Section 36-62 of this Code, to keep and preserve, for a period of four years, such records as may be necessary to determine the amount of such tax, and the director of finance and the license inspector shall have the right to inspect such records at all reasonable times.

Sec. 36-69. Cessation of business; report and tax due immediately.

Whenever any person required to collect and pay to the city a tax under Section 36-62 of this Code, shall quit or otherwise dispose of his business, any tax payable under the provisions of this article to the city shall become immediately due and payable, and such person shall immediately make a report and pay the tax due.

Sec. 36-70. Temporary places of amusement, entertainment, performance, exhibition, sport or athletic event --  
Due date of report and payment.

Whenever any place of amusement, entertainment, performance, exhibition, sport or athletic event makes an admission charge which is subject to the tax levied by Section 36-62 of this Code, and the operation of such a place is of a temporary or transitory nature, the director of finance shall require the report and remittance of the admission tax to be made on the day following its collection if the operation is for one day only, or on the day following the conclusion of a series of performances or exhibitions conducted or operated on more than one day, or at such other reasonable time as he shall determine.

Sec. 36-71. Temporary places of amusement, entertainment, performance, exhibition, sport or athletic event --  
Deposit of bond.

Before any temporary or transient amusement, entertainment, performance, exhibition, sport or athletic event, shall begin operation and before any license shall be issued therefor, if a license is required, the person operating the same shall deposit with the city collector a sum of money or in lieu thereof a bond with corporate surety, conditioned upon the faithful compliance with Section 36-70 of this Code, and in form approved by the city attorney in an amount to be estimated by the director of finance as sufficient to cover the admission tax required to be collected by such person under the provisions of Section 36-62 of this Code and the amount of license tax required under the applicable provisions of the license schedule included in this chapter, if any, which money or bond shall be security for the collection of and payment to the city of the admission tax and such license tax. At the conclusion of such temporary or transient operation in the city, such person shall file with the city collector the report required by Section 36-65 of this Code, and with

the Commissioner of the revenue a like report showing gross admission charges and pay the tax collected and the license tax assessed to the collector of city taxes. Upon such reports being filed and payments being made, the city collector shall refund the deposit, or surrender the bond, as the case may be.

Sec. 36-72. Temporary places of amusement, entertainment, performance, exhibition, sport or athletic event -- Collection when operator fails to collect and report.

Should any operator of a temporary or transient amusement, entertainment, performance, exhibition, sport or athletic event fail to file the report or pay the taxes required by Section 36-62 of this Code within five days from the termination of the operation of the amusement, entertainment, performance, exhibition, sport or athletic event, the director of finance shall thereupon respectively charge and assess such person with the charges computed upon the basis of the best information available and proceed to collect the taxes out of the deposit, or by virtue of the bond and by every other lawful means.

Sec. 36-73. License inspector; powers and duties.

It shall be the duty of the license inspector to ascertain the name of every person operating a place of amusement, entertainment, performance, exhibition, sport or athletic event in the city, liable for the collection of the tax levied by Section 36-62 of this Code. The license inspector and his duly authorized deputies may have a summons or warrant of arrest issued for any person whom he has reasonable grounds to believe has failed, refused or neglected to collect the tax or to make, within the time provided by Sections 36-65, 36-69 and 36-70 of this Code, the reports or remittances required therein.

Sec. 36-74. Penalty.

Any person violating or failing to comply with any of the provisions of this article shall, upon conviction thereof be fined not less than five dollars nor more than five hundred dollars, or may be imprisoned in the city jail for a period not exceeding sixty days, either or both. Each such violation or failure shall constitute a separate offense. Such conviction shall not relieve any such person from the payment, collection or remittance of such tax, penalties and interests, as provided in this section.

Section 2. That this ordinance shall be published in a newspaper of general circulation in the City not later than five days following its introduction together with a notice containing the time and place for a public hearing. The Clerk of the Council shall note the date of introduction and first reading, the date of publication, the date of the public hearing, and the date of the second reading and final passage in the minutes of the meeting. This ordinance shall become effective on July 1, 1969.

CHARLES E. BEATLEY, JR.  
Mayor

Final Passage: June 10, 1969