

**VILLAGE OF HARVEYSBURG**

**STATE OF OHIO**

**Ordinance No. 2023 –05**

**Effective Date: December 13, 2023**

**AN ORDINANCE ADOPTING ADMISSIONS TAX FOR THE VILLAGE OF HARVEYSBURG, OHIO.**

**WHEREAS**, the Village Council for the Village of Harveysburg, Ohio has identified that it is necessary to tax places of amusement or entertainment where the public is charged a fee to see, hear, attend, participate, or engage in any kind of display, program, activity, or event offered.

**WHEREAS**, the Village Council for the Village of Harveysburg, Ohio has identified that said tax is necessary for the purpose of generating revenue for the general welfare of the Village, including, but not limited to, the creation of capital reserves, the maintenance of buildings and equipment as well as to fund road and storm sewer improvements that will benefit all properties and residents located within the Village boundary. The tax shall apply to every admission within the Village for which a charge is made, excepting those performances, places, and events which are exempted as provided in Section 301.02, notwithstanding that the sale of the ticket or other evidence of right of admission thereto is made outside of the Village.

**WHEREFORE**, the Village Council is authorized to adopt an admissions tax by R.C. 715.013.

**WHEREAS**, it is necessary that this Ordinance take effect as soon as allowed by law for the preservation of the public health, safety, and welfare.

**NOW, THEREFORE, BE IT ORDAINED BY THE LEGISLATIVE AUTHORITY OF THE VILLAGE OF HARVEYSBURG, OHIO:**

**SECTION 1:** For the purpose stated above, there is hereby levied, and shall be paid and collected, an admissions tax of three percent (3%) on the amounts received as admission to any place located with the Village of Harveysburg, Ohio. The tax shall apply to every admission within the Village for which a charge is made, excepting those performances, places, and events which are exempted as provided in Section 301.02, notwithstanding that the sale of the ticket or other evidence of right of admission thereto is made outside of the Village.

**SECTION 2:** The attached *Exhibit 1* is hereby adopted and incorporated herein.

**SECTION 3:** The tax levied and imposed pursuant to the provisions of this Ordinance shall apply to any admissions charged and paid on and after December 13, 2023.

**SECTION 4:** The Council finds all formal actions of the Council concerning and relating to the passage of this Ordinance were taken in an open meeting of this Council and that all deliberations of this Council that resulted in those formal actions were in meetings open to the public in compliance with the law.

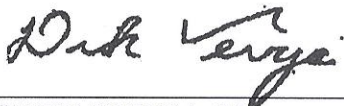
First Reading: October 9, 2023

Second Reading: October 23, 2023

Third Reading: November 13, 2023

Date Adopted: November 13, 2023

**PASSED:**



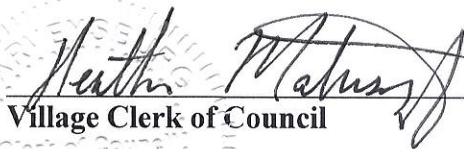
**RICHARD VERGA, Mayor**

**Prepared and Approved as to Form By:**



**CHASE T. KIRBY, Village Solicitor**

**ATTEST:**

  
**Village Clerk of Council**

## Signatures of Council Members

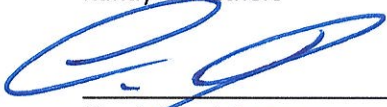
Ordinance 2023-05



Mark Tipton

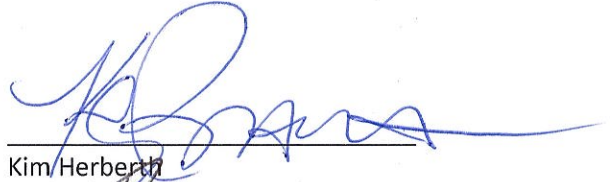


Randy Carruthers

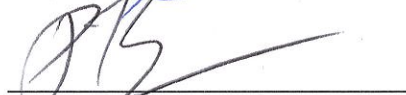


Charles Juniell

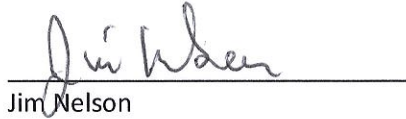
DATE: 11/27/2023



Kim Herberich



Pat Bennett



Jim Nelson

# Exhibit 1

**Village of Harveysburg - Admissions Tax Ordinance  
Ordinance 2023-005**

**Version V26.1\_FINAL**

**Adopted: November 13, 2023**

**Effective Date: December 13, 2023**

**Governance – Operations and Oversight**

Admissions Tax Director	→	Fiscal Officer – Operations and Oversight
Village Solicitor	→	Legal - Oversight
Village Clerk (or designate)	→	Daily Operations
Admissions Tax Oversight Committee	→	Mayor / Member of Council / President of Planning Commission / Village Fiscal Officer / Village Resident #1

**Definitions / Rates / Process**

- 101.01 Definitions
- 101.02 Purpose of the Admissions Tax
- 201.01 Admissions Tax Oversight Committee
- 301.01 Liability
- 301.02 Admissions tax rates
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# Village of Harveysburg, Ohio

## Admissions Tax Ordinance

### 101.01 DEFINITIONS

For the purposes of this chapter, words and phrases shall have the following meaning:

- (a) "Admission charge" means the charge made for the right or privilege to enter a place, provided, however, that if the charge includes a rental of property or services it shall be deemed to be an admission charge if so designated, unless the charge is for rental or services and persons who do not use the property or services are admitted free. If a lesser charge is made to persons who do not desire to use the property or services offered, the lesser charge shall constitute the admission charge. The designation of the charge as a rental or service charge shall not be construed to avoid the application of the tax if it is in effect a charge for admission.
- (b) "Place" includes but is not restricted to locations of amusement or entertainment where the public is charged a fee to see, hear, attend, participate, or engage in any kind of display, program, activity, or event offered, include, but are not limited to, the following:
  - (1) Live or recorded performances, whether by individual ticket or by season tickets:
    - Ballet performances, circuses, ice-skating shows, motion pictures, musical concerts, opera performances, outdoor theaters, and theaters (movies and plays), outdoor amusement parks.
  - (2) Exhibitions or displays:
    - Animal shows (contests, exhibitions), antique shows, arts and crafts shows, art shows (fairs), auto, boat or gun shows, museums (that display historical items, art objects, antique autos, etc.).
  - (3) Spectator sports:
    - Automobile races, motorcycle races, ATV/go-cart races, rodeos, sporting events such as football, baseball, basketball, hockey, soccer, wrestling or boxing matches.
  - (4) Participatory sports, games, and activities:
    - Indoor amusement activities such as laser tag, paintball, airsoft, dodgeball, trampolines, foam pits, battle beams, obstacle courses, aerial silks, axe throwing, dart throwing, bowling alley, firearm/archery target range, pool (billiard) games, skateboard tracks, skating rinks, swimming pools and water slides and go-cart rentals.
    - Area recreational activities including golf courses, golf driving ranges, miniature golf courses.
    - Arcades where amusement devices such as pinball machines or video games are played.
    - Internet cafes (permanent or temporary) where amusement devices such as game consoles and computer stations are assembled for game play and have computer network access or Internet access to the video or computer games.
  - (5) Fairs or carnivals:
    - Carnivals, fairs, transient amusements, games of skill and side shows.

(6) Recreational Activities and Equipment:

- Watercraft, bicycle, motorcycle, ATV, camping and recreational equipment rentals. Boat rides, parasail rides, sight-seeing tours for pleasure rides via jeeps, helicopters and hot-air balloons. Campground site rental and RV parking fees.

(7) Entertainment – Other

- Charges for admission to bars, pubs, dance halls, nightclubs, discos, etc. (that provide dancing, music, or other entertainment).

- (c) "Person" means any individual, receiver, assignee, firm, co-partnership, joint venture, corporation company, joint stock company, association, society, or any group of individuals acting as a unit, whether mutual, cooperative, fraternal, nonprofit, or otherwise.

## **101.02 Purpose of the Admissions Tax**

The revenue generated by the Admissions Tax is for the creation of capital reserves, the maintenance of buildings and equipment as well as to fund road and storm sewer improvements that will benefit all properties and residents located within the Village boundary. The tax shall apply to every admission within the Village for which a charge is made, excepting those performances, places, and events which are exempted as provided in **Section 301.02**, notwithstanding that the sale of the ticket or other evidence of right of admission thereto is made outside of the Village.

## **201.01 Admissions Tax Oversight Committee**

The Admissions tax Ordinance for the Village of Harveysburg will be administered by the Admissions Tax Oversight Committee with all committee recommendations being presented to Council for final approval.

- a) By default, or unless otherwise legislated, the Admissions Tax Director will be the Fiscal Officer of the Village.
  - 1) If the Fiscal Officer of the Village is unable or unwilling to serve, a Village Resident of equivalent qualifications and experience should be engaged.
- b) By default, or unless otherwise legislated, the membership of the Admissions Tax Oversight Committee will be comprised five (5) full time members and one (1) alternate:
  - 1) Mayor
  - 2) Member of Council
  - 3) Village Fiscal Officer
  - 4) President of Planning Commission
  - 5) Village Resident #1
  - 6) Alternate Member at large

Elected officials (Mayor, Member of Council) will serve on the Committee only during their current term or until they leave office for any reason. The member of Council is nominated for Admissions Tax Oversight Committee by Council. The nominee is then approved for membership by a 2/3's vote by the Council and will serve two years or until the end of their current term.

The Fiscal Officer will serve on the Committee for the duration of their employment by the Village. See **Section 201.01** subsection (a) for exceptions.

The President of the Planning Commission will serve only during their current term or until they leave office for any reason.

If for any reason, the President of the Planning Commission cannot full-fill their duties on the Admissions Tax Oversight Committee, they will nominate their replacement from the membership of the Planning Commission to serve in their place. The mayor will then present the replacement to Council and the nominee must be approved for membership by a majority vote in Council and will serve a two-year term. If the President of the Planning Commission resigns or is replaced, the newly appointed President of the Planning Commission will assume the original seat on the Admissions Tax Oversight Committee.

The Village Resident is nominated for Admissions Tax Oversight Committee membership by Council and is approved for membership by two thirds vote in Council and will serve a two-year term or until they resign.

The designated "Alternate" can be a member of Council or a Village resident. The person nominated as the designated "Alternate" by Council, must be approved for membership by two thirds vote in Council and will serve a two-year term or until they resign. The "Alternate" would be a voting member of the Admissions Tax Oversight Committee when any of the five full time members are not present or if there is an identified conflict of interest incurred by a full-time member. Village members of the Admissions Tax Oversight Committee must have maintained residency within the Village for the prior 12 months.

No member (or family member) of the Admissions Tax Oversight Committee can have any financial interest or be in a position of financial gain or employment by any business impacted by the Admissions Tax. If a conflict of interest is identified, the sitting member of the Committee must recuse themselves and the designated alternate will sit for the duration of the decision process concerning that business.

All decisions made by the Admissions Tax Oversight Committee must be reviewed and approved by two thirds vote in Council.

The Admissions Tax Oversight Committee will meet at a minimum of twice a year (or as needed) to review the admission tax process and operations. Meetings will be in January and July of each Fiscal year.

All members of the Admissions Tax Oversight Committee will serve without compensation.

To assist in operations and decision processes, the Admissions Tax Oversight Committee will have the authority to request and hire consultants as needed. The hiring of any consultant must be approved by a 2/3's vote by the Council.

### **301.01 Liability**

No person who pays to gain admission to any place or event in the Village shall fail to pay and no person or vendor who charges or causes to be charged admission to any place or event in the Village shall fail to collect and remit the tax levied by this Ordinance, excepting those exemptions set forth in **Section 301.04**. If an owner or operator of a facility leases or rents such facility to another party who conducts an event in such facility, either the owner or operator or the party to whom the facility is leased may collect and remit the tax.

### **301.02 ADMISSIONS TAX RATES**

There is levied and imposed upon every person who pays an admission charge to any place:

- (a) A tax of 3 percent (3%) on the amounts paid for admission to any place, including admission by season ticket or subscription. The tax shall apply to every admission within the Village boundary for which a charge is made, notwithstanding the fact that the sale of the ticket or other evidence of right of admission thereto is made outside of the Village boundary.



- (b) A tax of 3 percent (3%) on the excess of the amounts paid for tickets or cards of admissions to theaters, operas and other places of amusement sold at newsstands, hotels and places other than the ticket office of the theaters, operas or other places of amusement, over and above the amounts representing operas or other places of amusement, over and above the amounts representing the established price therefor at the ticket offices, such tax to be returned and paid in the manner provided in section **101.04** hereof by the person selling the ticket.
- (c) A tax of 3 percent (3%) on the amount paid for admission to any public performance for profit at any roof garden, cabaret, or other similar entertainment, in case the charge for admission is in the form of a service charge or cover charge or other similar charge.
- (d) A tax of 3 percent (3%) on the amount paid as annual membership dues by every club or organization maintaining a golf course, and a tax of 3 percent (3%) on green fees paid to golf courses either under club or private ownership.
- (e) A tax of 3 percent (3%) be levied and paid on every complimentary ticket redeemed wherein the ticket was issued by the proprietor for every entertainment, as if full payment had been made for admission to such entertainment according to the class of seat or accommodation, which the holder of such ticket is entitled to occupy or use and such holder shall be deemed to have been admitted for payment.
- (f) A tax of 3 percent (3%) on the amount paid on fees paid for vehicle parking at any event within the Village limits.

### **301.03 ADMISSIONS TAX RATES ANNUAL REVIEW**

Admission tax rates are to be reviewed on an annual basis. Rates are to be set and posted by the Admissions Tax Oversight Committee by March 1 of each calendar year.

### **301.04 ADMISSIONS EXEMPT FROM TAX**

No tax shall be levied under this chapter with respect to any admission all the proceeds of which inure:

- (a) Exclusively to the benefit of religious, educational or 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 and receiving substantial support from voluntary contributions, or of improving any municipal corporation, or of maintaining a cooperative or community center moving picture theatre, or swimming pool - if no part of the net earnings thereof inures to the benefit of any private stockholder or individual.
- (b) Exclusively to the benefit of persons in the military or naval forces of the United States, or of National Guard organizations, reserve officer associations or posts or organizations of war veterans, or auxiliary units or societies of any such posts or organizations, if the posts, organizations, units or societies are organized in the State of Ohio, and if no part of their net earnings inure to the benefit of any private stockholder or individual.
- (c) Exclusively to the benefit of persons who have served in the military or naval forces of the United States and are in need.
- (d) Exclusively to the benefit of members of the police or fire departments of any municipal corporation, or the dependents of heirs of the members.

- (e) Exclusively to the benefit of the general revenue fund of any municipal corporation under the control of a recreation commission.
- (f) Exclusively on events sponsored by sales tax exempt organization(s). Examples being 501C foundations (charities, organizations), Boy Scouts of America, 4H Club, FFA events (Future Farmers of America) etc.
- (g) The burden of proving that any transaction is not subject to the tax imposed by this chapter is upon the person upon whom the duty to collect the tax is imposed.

The exemption from tax provided by this section shall, however, not be allowed in case of admissions to wrestling matches, prize fights, boxing, sparring or other pugilistic matches or exhibitions, unless exclusively for the benefit of those organizations set forth in subsection (b) hereof, nor in the case of admissions to any athletic game or exhibition the proceeds of which inure wholly or partly to the benefit of any private school, college or university.

Immediately after the event for which an exemption from admissions tax has been allowed, the Treasurer of the institution, society, or organization for whose benefit such event was held shall file an itemized statement with the Admissions Tax Director setting forth the amount of money received by the Treasurer together with the expenses of promoting and conducting the event. The statement shall be used as a basis of subsequent requests for exemption from admissions tax for the benefit of the institution, society, or organization and if the statement shows a disproportionate expenditure for promoting and conducting of the event, in relation to the profits, if any, no exemption shall thereafter be allowed to the institution, society or organization.

The exemption from tax provided in this section shall not be allowed to any institution, society or organization which does not control the sale of admissions to the event for which the exemption is requested, nor shall any exemption be allowed where talent, services or other items are compensated for on a percentage basis if the percentage results in a payment in excess of the flat rate ordinarily charged for the same talent, services or other items.

### **301.05 ADMISSIONS TAX REVENUE**

The full amount of revenue collected by the admissions tax shall be allocated directly into the Village's General Operating fund subject to appropriation and approval by Council to comply with the purpose of the tax as noted in **Section 101.02**. All appropriations will be directed on the advice of the Fiscal Officer and secured by vote of Council.

### **401.01 Classification of Business Operations**

Identify the business operations model to determine the proper Admissions Tax Permit type and Admissions Tax payment schedule that is to be applied.

- 1) The **"Continuous Operations"** business model.

- a. Businesses that are open and operate **three or more days** a year.

- 2) The **"Periodic / Transient Operations"** business model.

- a. Businesses that are open and operate **two days or less** a year.
  - b. Note revenue restrictions in section **401.02**, item **2a**.

## 401.02 Admissions Tax Permits and Registration

All businesses subject to the Admissions Tax (see section **101.01**) will be required to secure an Admissions Tax Permit a minimum of 15 days prior to any scheduled event.

The cost of the Admissions Tax Permit is determined by the business type and/or the expected net sales.

- 1) Businesses identified as “**Continuous Operations**”.
  - a. The Village Admissions Tax Permit fee is **\$TBD** (To Be Determined). Admissions Tax Permits are valid until December 31 of the year that they are issued. Permit fees will NOT be prorated based upon purchase date.
  - b. Admissions tax payments to the Village are defined by the Admissions Tax Payment Schedule.
- 2) Businesses identified as “**Periodic / Transient Operations**” are separated into two sub-types based upon expected net sales.
  - a. Businesses generating net admissions sales of more than **\$5,000**.
    - i. The business is not eligible for reduced Admissions Tax rates.
    - ii. The business would pay the Village Admissions Tax Permit fee of **\$TBD**. Admissions Tax Permits are valid until December 31 of the year that they are issued. Permit fees will NOT be prorated based upon purchase date.
    - iii. Admissions tax payments to the Village are defined by the Admissions Tax Payment Schedule.
  - b. Businesses generating net admission sales of less than **\$5,000** may qualify for reduced Admissions Tax rates and may acquire an **Alternative Admissions Tax Permit** having a unique fee structure.
    - i. The purpose of the **Alternative Admissions Tax Permit fee** is to relieve the business owner from post-event attendance reporting and there will be **zero Admissions Tax payments**.
    - ii. The **Alternative Admissions Tax Permit** fees are directed at small one- and two-day events (aka transient operations) with relatively low expected net sales. **Alternative Admissions Tax Permits** issued are valid only for the duration of the defined event for which they are issued.
    - iii. The **Alternative Admissions Tax Permit** fees are presented in **Table 1**.

**Table 1 – Alternative Admissions Tax Permit Fees\***

Net Sales		Permit Fee	
\$ 0	to less than	\$1,000	\$TBD
\$ 1,001	to less than	\$3,000	\$TBD
\$ 3,001	to less than	\$5,000	\$TBD

**\*Businesses / events having expected sales more than \$5,000 are NOT eligible for  
Alternative Admissions Tax Permit fees.**

#### **401.03 Admissions Tax Permit – Application Process**

Businesses must obtain their Admissions Tax Permit by having any authorized representative of the business apply in person at the Village Office to fill out the requisite Admissions Tax Permit application.

- a) The **Village Clerk** or other designated Village representative will be responsible for the handling and receipt of all Admissions Tax applications.
- b) Any authorized representative of the business applying for the Admissions Tax Permit will fill out the Admissions Tax Permit application and answer all requisite questions regarding ongoing business operations and select contact information.
- c) Businesses must declare operations as “**Continuous Operations**” or “**Periodic / Transient Operations**”.
- d) Completed Admissions Tax Permit applications are then set for review by the Admissions Tax Oversight Committee.
  - Upon review, the Village will notify the business regarding acceptance or denial of the application.
  - Businesses that have applications that are denied will be provided sufficient reason for the rejection such that they may reconcile outstanding issues and re-apply.
- e) Business applications that are accepted will be required to provide additional follow-on information concerning admissions tax verification procedures and payment terms prior to the issuance of the Admissions Tax Permit.

#### **401.04 Admissions Tax – Verification Process**

Business operations subject to the Admissions Tax must submit to the Admissions Tax Oversight Committee a mutually agreed upon process by which all tax proceeds can be directly calculated and easily verified.

- 1) Pre-arranged Admissions Tax verification process.
  - a. The Admissions Tax verification process can be business dependent and a mutually agreed upon procedure.
  - b. Data provided by the business must be easily verified by the Admissions Tax Oversight Committee and/or an independent third-party auditor.
- 2) All data provided by a business will be held in strict confidence by Admissions Tax Oversight Committee.
  - a. All discussions of business operations during Village Council meetings will be conducted in Executive Session.
  - b. The Village Solicitor will execute non-disclosure agreements to protect business operations, business secrets and any explicit information as called out in the Admissions Tax application.

- c. All returns and information relating to the business of any person required to collect the tax imposed by this chapter and coming into the possession of the Admissions Tax Director, their agents and employees, shall be held confidential.
  - d. No disclosures thereof shall be made unless ordered by a court of competent jurisdiction, except, however, that the Admissions Tax Director may furnish the Bureau of Internal Revenue, Treasury Department of the United States with copies of returns filed.
  - e. Any violator of the provisions of this section shall be fined not exceeding five thousand dollars (\$5,000.00) or imprisoned not more than thirty days, or both, for each violation and shall thereafter be disqualified from acting in any official capacity whatsoever in connection with the assessment or collection of taxes under this chapter.
- 3) The Village retains the right to require any business to provide **prepayment** (aka – a deposit) for a defined percentage of anticipated admissions tax revenues. A **performance bond** may be posted in lieu of a prepayment.

#### **401.05 Admissions Tax Payment Schedule**

The admissions tax payment schedule is determined by business classification as defined in section **401.01**.

- 1) Continuous operations business model.
  - a. Payments of the Admissions Tax revenues are due 21 days post-event.
- 2) Periodic / Transient operations business model.
  - a. Payments of the Admissions Tax revenues are due 14 days post-event.
  - b. Payments of the Admissions Tax are **NOT** required if the business negotiated an Alternative Admissions Tax and paid the requisite Admissions Tax Permit fee.

#### **401.06 Admissions Tax Payment Process**

Every person receiving any payment on which a tax is levied under this chapter shall collect the amount of the tax imposed from the person making the admission payment. The tax required to be collected under this chapter shall be deemed to be held in trust by the person required to collect the same until paid to the Village Clerk as herein provided. Any person required to collect the tax imposed under this chapter who fails to collect the same, or having collected the same, fails to remit the same to the Village Clerk in the manner prescribed by this chapter, whether the failure is the result of his own act or the result of acts or conditions beyond his control, shall nevertheless be personally liable to the Village for the amount of tax, and shall, unless the remittance is made as herein required, be guilty of a violation of this chapter. The tax imposed hereunder shall be collected at the time the admission charge is paid by the person seeking admission to any place and shall be reported and remitted by the person receiving the tax to the Village Clerk in monthly installments and remittances therefor on or before the thirtieth day of the month next succeeding the end of the monthly period in which the tax is collected or received. Payment or remittance of the tax collected may be made by check, unless payment or remittance is otherwise required by the Village Clerk, but payment by check shall not relieve the person collecting the tax from liability for payment and remittance of the tax to the Village Clerk unless the check is honored and is in the full and correct amount.

The person receiving any payment for admissions tax shall make out a return upon the forms and setting forth the information as the Admissions Tax Director may require, showing the amount of the tax upon admissions for which he

is liable for the preceding monthly period, and shall sign and transmit the same to the Admissions Tax Director with a remittance for the amount. However, the Admissions Tax Director may in their discretion require verified annual returns from any person receiving admission payments setting forth the additional information as he may deem necessary to correctly determine the amount of tax collected and payable.

Whenever any event, theater, circus, show, exhibition, entertainment or amusement makes an admission charge which is subject to the tax herein levied, and the same is of a temporary or transitory nature, of which the Admissions Tax Director and the Village Solicitor shall be the judge, the Admissions Tax Director may require the report and remittance of the admissions tax immediately upon the collection of the same, at the conclusion of the performance or exhibition, or at the conclusion of the series of performances or exhibitions or at any other times as the Admissions Tax Director shall determine; and failure to comply with any requirement of the Admissions Tax Director as to report and remittance of the tax as required shall be a violation of this chapter. The books, records and accounts of any person collecting a tax herein levied shall, as to admission charges and tax collections, be at all reasonable times subject to examination and audit by the Admissions Tax Director. If the tax imposed by this chapter is not paid when due there shall be added, as part of the tax, interest at the rate of TBD percent (TBD) per month from the time when the tax became due until paid.

#### **401.07 Rules and Regulations**

The Admissions Tax Director shall have power to adopt rules and regulations not inconsistent with the terms of this chapter for carrying out and enforcing the payment, collection and remittance of the tax herein levied, and a copy of the rules and regulations shall be published in a newspaper of general circulation at least once before they shall become effective. Failure or refusal to comply with any rules and regulations shall be deemed a violation of this chapter.

#### **401.08 Records**

Each vendor shall keep complete and accurate records of admissions sales for which an admissions tax is liable, together with a record of the tax collected thereon, which shall be the amount due under this Ordinance and shall keep all invoices and such other pertinent documents.

If a vendor who has previously engaged in transactions for which an admissions tax is applicable during the prior twelve (12) month period also engages in transaction for which an admissions tax is exempted, that vendor shall maintain records of exempted transactions, including designations of the reasons for which the transaction is exempted.

All records and other documents required under this section shall be open during business hours to the inspection of the Admissions Tax Director and shall be preserved for a period of four (4) years, unless the Admissions Tax Director, in writing, consents to their destruction within that period, or by order requires that they be kept longer.

#### **401.09 Refunds of Erroneous or Exempted Payments**

A vendor may request a refund or credit of taxes paid:

- a) When that vendor has erroneously remitted payment of taxes.
- b) When that vendor has remitted taxes liable from admissions charges that were exempted under the provisions of this Ordinance.

- c) When it has been determined by the Admissions Tax Director that taxes were levied erroneously by the Village.

#### **401.10 Appeals**

Appeals from any ruling of the Admissions Tax Director hereunder shall be made to the Village Council, within ten business days. By two thirds vote, the Village Council shall have authority to annul, modify or affirm any ruling appealed from, in conformity with the intent and purpose of this chapter and shall also have the power to subpoena. If the Appeal fails to obtain two thirds supporting vote in Council, this shall mean that the ruling made by the Admissions Tax Director will stand.

#### **401.11 Collection of Unpaid Taxes**

All taxes imposed by this chapter, shall be collectible, together with any interest and penalties thereon, by suit, as other debts of like amount are recoverable.

The Admissions Tax Director is authorized, in addition to other duties of the office, to cause civil lawsuits to be filed to collect delinquent taxes due and owing the Village by virtue of the provisions of this chapter. The Admissions Tax Director is not authorized to waive penalties, compromise tax liability and the right to accept waiver of applicable statutes of limitations for this is the responsibility of the Admissions Tax Oversight Committee and Village Council.

#### **401.12 Penalty**

Any person or business charged by this chapter with the duty of collecting or paying the taxes as imposed by this chapter who willfully fails or refuses to charge and collect or to pay the tax, or to make return to the Admissions Tax Director as required by this chapter, or to permit the Admissions Tax Director or their duly authorized agent or agents, to examine the books and other records, in or upon any premises where the same are kept, to the extent necessary to verify any return made or to ascertain and assess the tax imposed by this chapter if no return was made, or to maintain and keep for **FOUR** years or a lesser or greater time as may be permitted or required by the Admissions Tax Director, shall be held in contempt of this Ordinance.

This person or business shall then be held responsible for non-payment of said Admissions Tax and shall incur fines of not less than 25% nor more than 125% of the tax owed to the Village of Harveysburg. Subsequent violations will require the associated business to post a performance bond to cover all estimated admission tax revenues.

Should a person or vendor be imposed a penalty under the provisions of this Ordinance, such imposition shall carry a daily interest rate of one percent (1%) of the total penalty to be compounded and assessed each day the penalty is not paid to the Village. Such interest rate stops accruing once all penalties and interest payments are remitted, collected, and deemed as satisfactory.