

**ORDINANCE AMENDING AND RE-ENACTING SECTION 4-2-97, SECTION 4-2-106 AND SECTION
4-2-107
OF THE HARRISONBURG CITY CODE
AND ENACTING 4-2-97(3) THRU 4-2-97(6) and 4-2-107(a) thru 4-2-107(e)**

BE IT ORDAINED BY THE COUNCIL OF THE CITY OF HARRISONBURG, VIRGINIA:

That Section 4-2-98 be re-numerated and re-enacted as follows:

Sec. 4-2-97. - Levied; amount.

There is hereby imposed and levied a tax of five (5) percent of the amount paid for admission to any place of amusement or entertainment, to be paid by every person who pays an admission charge to such place. If any person is admitted free to any place of amusement or entertainment at any time when an admission charge is made to other person, an equivalent tax is hereby levied and shall be collected based on the price to such other persons of the same class for the same or similar accommodations, such tax to be paid by the person so admitted.

That Section 4-2-97 be re-numerated, amended and re-enacted as follows:

Sec. 4-2-98. - No tax shall be payable for Admissions to the following categories of events

- (1) Admission charged for attendance at any event, the gross receipts of which go wholly to charitable purpose or purposes.
- (2) Admissions charged for attendance at public and private elementary, secondary, and college school-sponsored events, including events sponsored by school-recognized student organizations.
- (3) Admissions charged for entry into museums, botanical or similar gardens and zoos.
- (4) Admissions charged to participants in order to participate in sporting events.

That Section 4-2-106 be amended and re-enacted as follows:

Section 4-2-106. Interest and penalties.

If any person shall fail or refuse to remit to the treasurer the tax required to be collected and paid under this article within the time and in the amount specified in this article, there shall be added to such tax by the commissioner of the revenue a penalty of ten (10) percent, or ten dollars (\$10.00), whichever is greater; and interest at the rate of ten percent per year on the

amount of the tax and penalty from the date upon which the tax is due, as provided in this article, until paid.

(Ord. of 7-28-98)

That Section 4-2-107 be amended and re-enacted as follows:

Section 4-2-107. Penalty

- (a) Any person willfully failing or refusing to file a return as required by this article shall, upon conviction thereof, be guilty of a class 1 misdemeanor except that any person failing to file such a return shall be guilty of a class 3 misdemeanor if the amount of tax lawfully assessed in connection with the return is one thousand dollars (\$1,000.00) or less. Any person violating or failing to comply with any other provision of this article shall be guilty of a class 1 misdemeanor.

- (b) Any corporate or partnership officer, as defined in Virginia Code Section 58.1-3906, or any other person required to collect, account for, or pay over the admissions tax imposed under this article, who willfully fails to collect or truthfully account for or pay over such tax, or who willfully evades or attempts to evade such tax or payment thereof, shall, in addition to any other penalties imposed by law, be guilty of a class 1 misdemeanor.

- (c) Any person who willfully utilizes a device or software to falsify the electronic records of cash registers or other point-of-sale systems or otherwise manipulates transaction records that affect any local tax liability shall, in addition to any other penalties provided by law, be guilty of a Class 1 misdemeanor. In addition to the criminal penalty provided for herein and any other civil or criminal penalty provided in this title, any person violating this subsection shall pay a civil penalty of \$20,000, to be assessed by the commissioner of the revenue and collected by the treasurer as other local taxes are collected and deposited into the treasury of the political subdivision of the Commonwealth served by the treasurer.

- (d) Each violation of or failure to comply with this article shall constitute a separate offense. Conviction of any such violation shall not relieve any person from the payment, collection or remittance of the tax as provided in this article.

This ordinance shall be effective as of April 1, 2016

ADOPTED AND APPROVED this ____ day of _____, 2016.

MAYOR

ATTESTE:

CITY CLERK