

ORDINANCE NUMBER 335.

**BOROUGH OF ROSE VALLEY
DELAWARE COUNTY, PENNSYLVANIA**

AN ORDINANCE TO AMEND ORDINANCE NUMBER 198, KNOWN AS THE “AMUSEMENT TAX” ORDINANCE OF THE BOROUGH OF ROSE VALLEY, BY EXEMPTING FROM THE AMUSEMENT TAX ALL INTERNAL REVENUE CODE SECTION 501(c) (3) CORPORATE REVENUE.

BE IT ENACTED AND ORDAINED BY THE COUNCIL OF THE BOROUGH OF ROSE VALLEY:

SECTION 1. The definition of “amusement” found in Section 1 of Ordinance 198 of the Ordinances of the Borough of Rose Valley, known as the “Amusement Tax” ordinance, is hereby amended to exclude from taxation any form of entertainment conducted by and for the benefit of any corporation which is, at the time of the entertainment, exempt from federal income taxation, pursuant to the provisions of Section 501(c) (3) of the Internal Revenue Code of 1954, as amended.

SECTION 2. In order for any corporation to claim, and be entitled to, such an exemption from the Borough Amusement Tax, said corporation must be in possession of a valid letter, or other writing, from the Internal Revenue Service granting such federal tax exempt status and a copy of such written proof must be filed with the Borough of Rose Valley, before the exemption from the Amusement Tax shall be valid.

SECTION 3. If any such exempt corporation shall conduct any other business enterprise not related to the purpose for which they have received their Internal Revenue Code, Section 501(c) (3) federal income tax exemption, which other business enterprise is otherwise subject to the Rose Valley Borough Amusement Tax, or if any exempt corporation shall lose their Internal Revenue Code, Section 501 (c) (3) federal income tax exemption, then all such income shall be subject to the Rose Valley Borough Amusement Tax, without exemption.

SECTION 4. If any Ordinance of the Borough of Rose Valley, or any part of any such Ordinance, shall be in conflict with any of the provisions of this Ordinance, then such Ordinance is repealed to the extent of the inconsistency and the provisions of this Ordinance shall prevail.

SECTION 5. This Ordinance shall take effect thirty (30) days after it has been passed by the Borough Council and Approved by the Mayor.

PASSED AND ORDAINED, this 8th day of February , 2012.

ROSE VALLEY BOROUGH COUNCIL

By: s/ William C. Hale
William C. Hale, President of Council

ATTESTED this 8th day of February , 2012.

s/ Paula W. Healy
Paula W. Healy, Borough Secretary

APPROVED this day of 2012.

Thomas F. Plummer, Mayor