

**RESOLUTION NO. 081020-2**

**A RESOLUTION OF THE BOROUGH COUNCIL OF THE BOROUGH OF GETTYSBURG, ADAMS COUNTY, PENNSYLVANIA, CANCELING THE AMUSEMENT DEVICE TAX IMPOSED BY CHAPTER 24, PART 3 OF THE CODE OF ORDINANCES OF THE BOROUGH OF GETTYSBURG FOR THE TWELVE (12) MONTH PERIOD BEGINNING JULY 1, 2020 AND ENDING JUNE 30, 2021.**

**WHEREAS**, by Resolution No. 031920 adopted on March 19, 2020, and pursuant to the authority granted by the provisions of section 7501 of the Pennsylvania Emergency Management Services Code (35 Pa. C.S.A. § 7501) and the provisions of section 10A06 of the Borough Code (8 Pa. C.S.A. § 10A06), the Borough Council of the Borough of Gettysburg ratified, continued and extended the COVID-19 Declaration of Disaster Emergency issued and proclaimed by Mayor Theodore H. Streeter on March 16, 2020, and continuing through April 27, 2020; and

**WHEREAS**, by Resolution No. 042720-2 adopted on April 27, 2020, the Borough Council of the Borough of Gettysburg continued and extended the Declaration of Disaster Emergency until further action of the Borough Council; and

**WHEREAS**, federal, state and county governments are operating under a Declaration of Emergency due to the COVID-19 disaster emergency, such that federal, state and county taxing authorities have extended the various deadlines for filing federal, state and county taxes due to the economic impact of the virus and the disaster emergency; and

**WHEREAS**, by Ordinance No. 1005-83, and pursuant to the authority of The Local Tax Enabling Act (subsequently amended and recodified at 53 P.S. § 6924.101 et seq.), the Borough Council of the Borough of Gettysburg enacted on April 11, 1983 an Amusement Device Tax ordinance; and

**WHEREAS**, pursuant to the Amusement Device Tax ordinance, beginning on July 1, 1983, a tax was levied and imposed upon the privilege of using any amusement device for profit, within the Borough of Gettysburg, which tax is payable by the person owning and/or operating the establishment in which the device is installed at the rate of fifty (\$50.00) dollars for each twelve (12) month period beginning July 1<sup>st</sup> of each year and ending June 30<sup>th</sup> of each succeeding year; and

**WHEREAS**, the Borough of Gettysburg desires to mitigate the economic impacts of the COVID-19 disaster emergency on Borough taxpayers and Borough businesses that are either not operating or operating with limited hours due to the disaster emergency; and

**WHEREAS**, the Borough of Gettysburg desires to cancel the imposition of the tax imposed upon the privilege of using any amusement device for profit, within the Borough of Gettysburg, for the twelve (12) month period beginning July 1, 2020 and ending June 30, 2021, pursuant to the provisions of the Amusement Device Tax ordinance, as codified in Chapter 24, Part 3 of the Code of Ordinances of the Borough of Gettysburg.


**WHEREFORE, BE IT RESOLVED**, that the Borough Council of the Borough of Gettysburg, Adams County, Pennsylvania, does hereby cancel the imposition of the tax imposed upon the privilege of using any amusement device for profit within the Borough of Gettysburg for the twelve (12) month period beginning July 1, 2020 and ending June 30, 2021, pursuant to the provisions of the Amusement Device Tax ordinance, as codified in Chapter 24, Part 3 of the Code of Ordinances of the Borough of Gettysburg.

**WHEREFORE, BE IT FURTHER RESOLVED**, that the Borough Council of the Borough of Gettysburg, Adams County, Pennsylvania, does hereby authorize the issuance of a refund, to any person already having previously paid such amusement device tax to the Borough, of any tax paid pursuant to the Amusement Device Tax ordinance for the twelve (12) month period beginning July 1, 2020 and ending June 30, 2021.

**THIS RESOLUTION DULY ADOPTED** according to law on this 10<sup>th</sup> day of August, 2020, at a duly advertised monthly general business meeting of the Borough Council of the Borough of Gettysburg, Adams County, Pennsylvania.

**BOROUGH OF GETTYSBURG**

By:

  
Jacob W. Schindel

President of Borough Council

Attest:



Sara L. Stull, Secretary