



FINANCE DEPARTMENT

The City of Morgantown

389 SPRUCE STREET
MORGANTOWN, WEST VIRGINIA 26505
(304) 284-7407
www.morgantownwv.gov

April 2, 2013

Taxpayer,

Pursuant to the authorization of the Office of the City Manager and affirmation of City Council, the City of Morgantown is implementing an amnesty period effective immediately through August 30, 2013 which will waive all penalties associated with delinquent Amusement Taxes filed with the Finance Department during that period. A tax return for monthly filing is attached for your convenience and you may make as many copies as necessary. Also enclosed is the City Code that addresses Amusement Taxes as a point of reference. We are taking this amnesty period as an opportunity to educate everyone on the requirements of Amusement Taxes and how this tax relates to the City's Business and Occupation Tax. For instance, many believe that the Amusement Tax and B&O Tax are to be paid by those holding the event, but in actuality the Amusement Tax is paid to the event coordinator/admission collector who will then remit the amounts collected to the City, similar to the way consumer sales tax works. Some choose to include the Amusement Tax in the price of admission, which is also an easy way to collect from your customers, and then a simple calculation will provide the amount of Amusement Tax due to the City. The amount due for the B&O Tax is paid by the event coordinator/admission collector by taking the total collected, subtracting the 2% Amusement Tax, and multiplying by the B&O Tax amusement category rate of .5%. We have attached real life examples and scenarios that are common place for the types of events and activities in the City of Morgantown as a quick point of reference.

Please note that filing during this amnesty period does not exempt your entity from a future audit. As part of this amnesty program, we are requiring some form of substantiation that identifies the amount being reported, i.e. a tax return, income statement, daily attendance logs, etc. A previously or newly filed City of Morgantown Business and Occupation Tax return will not suffice as substantiation.

The staff of the Finance Department prides itself on being as fair and as helpful as possible and we are willing to sit down and discuss each return with you at length. If needed, we can also enter into a time payment agreement between your entity and the City of Morgantown, or make other arrangements as needed. This program has been approved to help encourage the voluntary filing of delinquent returns, educate tax payers on the requirements of the amusement tax, and encourage their continued voluntary and timely reporting. Once this amnesty period has ended,

other actions may be taken against those who are required to collect, file and pay these Amusement Taxes.

Please feel free to contact Tax Audit Specialist John Briggs at 304-284-7488 or myself at the number above if you should have any questions.

Sincerely,

A handwritten signature in cursive script, appearing to read "Joseph R. Sabatelli", with a long horizontal flourish extending to the right.

Joseph R. Sabatelli, CPA
Finance Director

City of Morgantown, West Virginia

Combined Amusement Tax and Business & Occupation Tax Return

NAME OF BUSINESS

NAME OF SHOW

ADDRESS

TIME PERIOD COVERS
(SHOW/EVENT DATE, PERIOD COVERED BY RETURN)

TELEPHONE NUMBER

AMUSEMENT TAX

Gross Receipts (including Amusement Tax)
for Adult Admissions: (A) \$ _____

Amusement Tax: Multiply (A) by 2% (B) \$ _____

BUSINESS AND OCCUPATION TAX

Gross Receipts (all admissions) (C) \$ _____

Subtract Amusement Tax (B) — \$ _____

Taxable for B & O Tax (D) \$ _____

B & O Tax: Multiply (D) by .005 (E) \$ _____
(If paying B & O tax on quarterly
return check box and report \$0)

Total Tax Due: Add (B) and (E) \$ _____

I declare under penalties of perjury that this return is a true, correct, and complete return of the business transacted on the date covered by the return.

Date

Signature of Taxpayer

Title of Taxpayer

Make checks payable to: City of Morgantown
Submit Return to: Finance Department
389 Spruce Street
Morgantown, WV 26505

Sample 1

This sample shows payment for both Amusement Tax and Business & Occupation Tax on the Combined Amusement Tax and Business & Occupation Tax Return for a single event that took place on a specific date. The single event (MMA & BOXING) is listed on NAME OF SHOW line. The specific date (FEBRUARY 1, 2013) the event took place is listed on the TIME PERIOD COVERS line.

AMUSEMENT TAX Section

This section breaks down the amount of Amusement Tax due for all Adult Admissions for the specific event. *This sample assumes the 2% Amusement Tax is included in the ticket/admission price.*

- Gross Receipts for all Adult Admissions (ages 12+) is placed on line **(A)**. Gross Receipts = Total Tickets Sold x Cost per Ticket. ($\$40,000.00 = 2,000 \text{ tickets sold} \times \20.00 per ticket).
- Amusement Tax amount of \$800.00 is listed on line **(B)**. ($\$40,000.00 \times 2\% \text{ or } 0.02 = \800.00)

BUSINESS AND OCCUPATION TAX Section

This section breaks down the amount that is taxable for B & O Tax on the Adult Admissions.

- The amount taxable for B & O tax, line **(D)**, is the Gross Receipts less Amusement Tax ($\$40,000.00 - \$800.00 = \$39,200.00$).
- The amount taxable for B & O tax is taxed on a 0.5% rate. In this sample, B & O tax is included and paid on this form so line **(E)**, B & O Tax, is \$196.00. ($\$39,200.00 \times 0.5\% \text{ or } 0.005 = \196.00).

TAX DUE

- In this sample, the Total Tax Due is the amount of Amusement Tax, line **(B)**, plus amount of B & O Tax, line **(E)**. ($\$800.00 + \$196.00 = \$996.00$)

SAMPLE 1

City of Morgantown, West Virginia

Combined Amusement Tax and Business & Occupation Tax Return

TD City Bar & Grill
NAME OF BUSINESS

MMA & Boxing
NAME OF SHOW

112 Austin Ln
ADDRESS

FEBRUARY 1, 2013
TIME PERIOD COVERS
(SHOW/EVENT DATE, PERIOD COVERED BY RETURN)

Morgantown, WV 26505

(555) 656-1111
TELEPHONE NUMBER

AMUSEMENT TAX

Gross Receipts (including Amusement Tax)
for Adult Admissions: (A) \$ 40,000.⁰⁰

Amusement Tax: Multiply (A) by 2% (B) \$ 800.⁰⁰

BUSINESS AND OCCUPATION TAX

Gross Receipts (all admissions) (C) \$ 40,000.⁰⁰

Subtract Amusement Tax (B) — \$ 800.⁰⁰

Taxable for B & O Tax (D) \$ 39,200.⁰⁰

B & O Tax: Multiply (D) by .005 (E) \$ 196.⁰⁰
(If paying B & O tax on quarterly return check box and report \$0)

Total Tax Due: Add (B) and (E) \$ 996.⁰⁰

I declare under penalties of perjury that this return is a true, correct, and complete return of the business transacted on the date covered by the return.

MARCH 14, 2013
Date

[Signature]
Signature of Taxpayer

OWNER
Title of Taxpayer

Make checks payable to: City of Morgantown
Submit Return to: Finance Department
389 Spruce Street
Morgantown, WV 26505

Sample 2

This sample shows payment for both Amusement Tax and Business & Occupation Tax on the Combined Amusement Tax and Business & Occupation Tax Return for cover/admission charges for a specific quarter. COVER CHARGE is listed on NAME OF SHOW line. The months JANUARY, FEBRUARY, & MARCH 2013 is the specific quarter and is listed on the TIME PERIOD COVERS line. *The Amusement Tax is due monthly. To file Amusement Tax quarterly, the taxpayer must submit a written request and approval must be granted.*

AMUSEMENT TAX Section

This section breaks down the amount of Amusement Tax due for all Cover Charges/Adult Admissions for a specific quarter. *This sample assumes the 2% Amusement Tax is included in the ticket/admission price.*

- Gross Receipts for all Cover Charges/Adult Admissions (ages 12+) is placed on line (A). This sample uses \$30,000.00 Gross Receipts for the quarter.
- Amusement Tax amount of \$600.00 is listed on line (B). ($\$30,000.00 \times 2\%$ or $0.02 = \$600.00$)

BUSINESS AND OCCUPATION TAX Section

This section breaks down the amount that is taxable for B & O Tax on the Cover Charges/Adult Admissions for a specific quarter.

- The amount taxable for B & O tax, line (D), is the Gross Receipts less Amusement Tax ($\$30,000.00 - \$600.00 = \$29,400.00$).
- The amount taxable for B & O tax is taxed on a 0.5% rate. In this sample, B & O tax is included and paid on this form so line (E), B & O Tax, is \$147.00. ($\$29,400.00 \times 0.5\%$ or $0.005 = \$147.00$).

TAX DUE

- In this sample, the Total Tax Due is the amount of Amusement Tax, line (B), plus amount of B & O Tax, line (E). ($\$600.00 + \$147.00 = \$747.00$)

EXHIBIT 2

City of Morgantown, West Virginia

Combined Amusement Tax and Business & Occupation Tax Return

TD City Bar & Grill
NAME OF BUSINESS

COVER CHARGES
NAME OF SHOW

112 Austin Ln
ADDRESS

JANUARY, FEBRUARY & MARCH 2013
TIME PERIOD COVERS
(SHOW/EVENT DATE, PERIOD COVERED BY RETURN)

Morgantown, WV 26505

(555) 656-1111
TELEPHONE NUMBER

AMUSEMENT TAX

Gross Receipts (including Amusement Tax) for Adult Admissions: (A) \$ 30,000.⁰⁰

Amusement Tax: Multiply (A) by 2% (B) \$ 600.⁰⁰

BUSINESS AND OCCUPATION TAX

Gross Receipts (all admissions) (C) \$ 30,000.⁰⁰

Subtract Amusement Tax (B) — \$ 600.⁰⁰

Taxable for B & O Tax (D) \$ 29,400.⁰⁰

B & O Tax: Multiply (D) by .005 (E) \$ 147.⁰⁰
(If paying B & O tax on quarterly return check box and report \$0)

Total Tax Due: Add (B) and (E) \$ 747.⁰⁰

I declare under penalties of perjury that this return is a true, correct, and complete return of the business transacted on the date covered by the return.

3/26/13
Date

[Signature]
Signature of Taxpayer

owner
Title of Taxpayer

Make checks payable to: City of Morgantown
Submit Return to: Finance Department
389 Spruce Street
Morgantown, WV 26505

Sample 3

This sample shows payment for Amusement Tax on the Combined Amusement Tax and Business & Occupation Tax Return for cover/admission charges for a specific quarter and payment for Business & Occupation on separate B & O tax form. COVER CHARGE/ADMISSIONS FEE is listed on the NAME OF SHOW line. The months 1ST QUARTER 2013 is the specific quarter and is listed on the TIME PERIOD COVERS line. *The Amusement Tax is due monthly. To file Amusement Tax quarterly, the taxpayer must submit a written request and approval must be granted.*

AMUSEMENT TAX Section

This section breaks down the amount of Amusement Tax due for all Cover Charges/Adult Admissions for a specific quarter. *This sample assumes the 2% Amusement Tax is included in the ticket/admission price.*

- Gross Receipts for all Cover Charges/Adult Admissions (ages 12+) is placed on line (A). This sample uses \$30,000.00 Gross Receipts for the quarter.
- Amusement Tax amount of \$600.00 is listed on line (B). ($\$30,000.00 \times 2\%$ or $0.02 = \$600.00$)

BUSINESS AND OCCUPATION TAX Section

This section breaks down the amount that is taxable for B & O Tax on the Cover Charges/Adult Admissions for a specific quarter.

- The amount taxable for B & O tax, line (D), is the Gross Receipts less Amusement Tax ($\$30,000.00 - \$600.00 = \$29,400.00$).
- In this sample, the B & O tax is NOT included on this form. The checkbox provided on line (E), B & O Tax, is checked to show payment for B & O Tax will be reported and paid on quarterly return. The amount listed on line (E) is \$0.00.
 - The amount Taxable for B & O Tax is then transferred to ITEM E. AMUSEMENTS on the B & O tax return. ($\$29,400.00 \times 0.5\%$ or $0.005 = \$147.00$).

TAX DUE

- In this sample, the Total Tax Due is the amount of Amusement Tax, line (B), plus amount of B & O Tax, line (E). ($\$600.00 + \$0.00 = \$600.00$) on the Amusement Tax Return. ***The Taxable for B&O Tax, line (E), amount of \$29,400.00 must be included and paid on the quarterly B&O tax return under GROSS TAXABLE INCOME for ITEM E. AMUSEMENTS.***

AMPLE 3

City of Morgantown, West Virginia

Combined Amusement Tax and Business & Occupation Tax Return

TD City Bar & Grill
NAME OF BUSINESS

COVER CHARGES / ADMISSIONS FEE
NAME OF SHOW

112 Austin Ln
ADDRESS

1ST QUARTER 2013
TIME PERIOD COVERS
(SHOW/EVENT DATE, PERIOD COVERED BY RETURN)

Morgantown, WV 26505

(555) 656-1111
TELEPHONE NUMBER

AMUSEMENT TAX

Gross Receipts (including Amusement Tax)
for Adult Admissions: (A) \$ 30,000.⁰⁰

Amusement Tax: Multiply (A) by 2% (B) \$ 600.⁰⁰

BUSINESS AND OCCUPATION TAX

Gross Receipts (all admissions) (C) \$ 30,000.⁰⁰

Subtract Amusement Tax (B) — \$ 600.⁰⁰

Taxable for B & O Tax (D) \$ 29,400.⁰⁰

B & O Tax: Multiply (D) by .005 (E) \$ 0
(If paying B & O tax on quarterly return check box and report \$0)

Total Tax Due: Add (B) and (E) \$ 600.⁰⁰

I declare under penalties of perjury that this return is a true, correct, and complete return of the business transacted on the date covered by the return.

4/29/13
Date

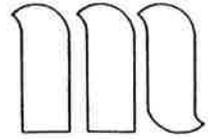
[Signature]
Signature of Taxpayer

Owner
Title of Taxpayer

Make checks payable to: City of Morgantown
Submit Return to: Finance Department
389 Spruce Street
Morgantown, WV 26505



THE CITY OF MORGANTOWN, WV
BUSINESS & OCCUPATION TAX RETURN (GROSS INCOME)



SAMPLE 3

REMIT TAX RETURN AND PAYMENT TO:
FINANCE DEPARTMENT
389 SPRUCE STREET
MORGANTOWN, WV 26505

QUARTERLY

DUE: *APRIL 30, 2013*

TIME PERIOD COVERS:
1st QUARTER 2013

TD City Bar & Grill

(CHECK ONE)
INDIVIDUAL _____
PARTNERSHIP _____
CORPORATION _____
OTHER _____
SPECIFY _____

1. PHONE # _____
2. WHEN BUSINESS BEGAN _____

3. IF BUSINESS SOLD OR DISPOSED OF DURING THIS PERIOD
WHEN _____
TO WHOM _____
ADDRESS _____

ITEM	GROSS TAXABLE INCOME	RATE PER \$100	TAX DUE	CREDIT	NET PAYABLE
A. MANUFACTURED PRODUCTS		\$ 0.30		\$ 10.00	
B. RETAILERS, RESTAURANTS, ETC.		\$ 0.50		\$ 5.00	
C. PUBLIC SERVICE OR UTILITY		\$ 3.00		\$ 12.00	
D. CONTRACTING	TOTAL FROM SCHEDULE C ON BACK (INSERT BELOW)	MUST COMPLETE SCHEDULE C ON BACK			
		\$ 2.00		\$ 15.00	
E. AMUSEMENTS	<i>\$ 29,400.00</i>	\$ 0.50	<i>\$ 147.00</i>	\$ 1.25	<i>\$ 145.75</i>
F. RENTS, ROYALTIES, ETC.	TOTAL FROM SCHEDULE ON BACK (INSERT BELOW)	MUST COMPLETE SCHEDULE A ON BACK			
		\$ 1.00		\$ 4.69	
G. SERVICE BUSINESS OR CALLING		\$ 0.55		\$ 3.44	
H. BANKING (COMPLETE ENCLOSED SCHEDULE B)		\$ 1.00		\$ 0.50	
I. WHOLESALERS AND JOBBERS		\$ 0.15		\$ 0.50	
OTHER. (SEE LIST BELOW)*					
SPECIFY					
TOTAL TAX COMPUTED					<i>\$ 145.75</i>
PENALTY 5% FOR FIRST 30 DAYS DELINQUENT AND 1% FOR EACH ADDITIONAL 30 DAYS					\$
INTEREST AT THE RATE OF 8% PER ANNUM FROM DUE DATE OF RETURN					\$
PREVIOUS BALANCE OR OVERPAYMENT					\$
TOTAL AMOUNT DUE (MAKE CHECKS PAYABLE TO CITY OF MORGANTOWN)					<i>\$ 145.75</i>

*OTHER CLASSIFICATIONS	RATE PER \$100	CREDITS	CREDIT CARD PAYMENTS	
ITEMS			(CIRCLE ONE) MASTER CARD OR VISA	AMOUNT \$ _____
J. HMO	\$ 0.50	\$ 3.44	CARD # _____	
K. QUARRIED OR MINED PRODUCTS	\$ 0.30	\$ 0.50	CARD EXP. ____/____/____	SECURITY CODE FROM BACK ____-____-____
L. OIL, NATURAL GAS	\$ 0.30	\$ 3.75		
M. OTHER NATURAL RESOURCES	\$ 0.30	\$ 0.50	SIGN NAME _____	PRINT NAME _____

DECLARATION

I DECLARE UNDER THE PENALTIES OF PERJURY, THAT THIS RETURN (INCLUDING ANY ACCOMPANYING SCHEDULES) HAS BEEN EXAMINED BY ME AND TO THE BEST OF MY KNOWLEDGE AND BELIEF, IS A TRUE, CORRECT, AND COMPLETE RETURN OF THE BUSINESS TRANSACTED DURING THE PERIOD COVERED BY THIS RETURN.

4/28/13 DATE
[Signature] SIGNATURE OF TAXPAYER
OWNER TITLE OF TAXPAYER

Sample 4

This sample shows payments for Amusement Tax on the Combined Amusement Tax and Business & Occupation Tax Returns for two specific events for a specific quarter. Payment for Business & Occupation tax is included on a separate quarterly B & O tax form. On Form 1, 2012 WVU FOOTBALL TEAM SIGN DAY is listed on the NAME OF SHOW line. The specific date (JANUARY 21, 2013) the event took place is listed on the TIME PERIOD COVERS line. On Form 2, MMA & BOXING is listed on the NAME OF SHOW line. The specific date (FEBRUARY 1, 2013) the event took place is listed on the TIME PERIOD COVERS line. ***The Amusement Tax is due monthly. To file Amusement Tax quarterly, the taxpayer must submit a written request and approval must be granted.***

AMUSEMENT TAX Section

This section breaks down the amount of Amusement Tax due for all Adult Admissions for the 2 specific events. ***This sample assumes the 2% Amusement Tax is included in the ticket price.***

- On Form 1: Gross Receipts for all Adult Admissions (ages 12+) is placed on line **(A)**. Gross Receipts = Total Tickets Sold x Cost per Ticket. ($\$50,000.00 = 2,000 \text{ tickets sold} \times \25.00 per ticket .)
- On Form 1: Amusement Tax amount of \$1,000.00 is listed on line **(B)**. ($\$50,000.00 \times 2\% \text{ or } 0.02 = \$1,000.00$)
- On Form 2: Gross Receipts for all Adult Admissions (ages 12+) is placed on line **(A)**. Gross Receipts = Total Tickets Sold x Cost per Ticket. ($\$40,000.00 = 2,000 \text{ tickets sold} \times \20.00 per ticket)
- On Form 2: Amusement Tax amount of \$800.00 is listed on line **(B)**. ($\$40,000.00 \times 2\% \text{ or } 0.02 = \800.00)

BUSINESS AND OCCUPATION TAX Section

This section breaks down the amounts that are taxable for B & O Tax on the Adult Admissions for the 2 events.

- On Form 1: The amount taxable for B & O tax, line **(D)**, is the Gross Receipts less Amusement Tax ($\$50,000.00 - \$1,000.00 = \$49,000.00$).
- On Form 2: The amount taxable for B & O tax, line **(D)**, is the Gross Receipts less Amusement Tax ($\$40,000.00 - \$800.00 = \$39,200.00$)
- In this sample, the B & O taxes are NOT included on these forms. On Forms 1 & 2, the checkboxes provided on lines **(E)**, B & O Tax, are checked to show payments for B & O Taxes will be reported and paid on the quarterly return. The amounts listed on lines **(E)** are \$0.00.
 - The amounts Taxable for B & O Taxes are transferred to the quarterly B & O tax return and reported under AMUSEMENTS. ***In this sample, \$88,200.00 (\$49,000.00 + \$39,200.00) is the amount transferred to AMUSEMENTS on the B & O form.***

TAX DUE

- In this sample, the Total Tax Due is \$1,800.00. This amount is payment for Amusement Tax on the 2 events. The amounts of Amusement Tax on Form 1 & 2, shown on line **(B)**, plus the amounts of B & O Tax on Form 1 & 2, shown on line **(E)** on the Amusement Tax Return. ***The Taxable for**

B&O Tax, line (E), amount of \$88,200.00 (\$49,000.00 from EVENT 1 + \$39,200.00 from EVENT 2) must be included and paid under GROSS TAXABLE INCOME for ITEM E. AMUSEMENTS on the quarterly B&O tax return.*

SAMPLE 4
Form 1

City of Morgantown, West Virginia

Combined Amusement Tax and Business & Occupation Tax Return

TD City Bar & Grill
NAME OF BUSINESS

2012 WV FOOTBALL TEAM SIGN DAY
NAME OF SHOW

112 Austin Ln
ADDRESS

JANUARY 21, 2013
TIME PERIOD COVERS
(SHOW/EVENT DATE, PERIOD COVERED BY RETURN)

Morgantown, WV 26505

(555) 656-1111
TELEPHONE NUMBER

AMUSEMENT TAX

Gross Receipts (including Amusement Tax) for Adult Admissions: (A) \$ 50,000.⁰⁰

Amusement Tax: Multiply (A) by 2% (B) \$ 1,000.⁰⁰

BUSINESS AND OCCUPATION TAX

Gross Receipts (all admissions) (C) \$ 50,000.⁰⁰

Subtract Amusement Tax (B) — \$ 1,000.⁰⁰

Taxable for B & O Tax (D) \$ 49,000.⁰⁰

B & O Tax: Multiply (D) by .005 (E) \$ 0
(If paying B & O tax on quarterly return check box and report \$0)

Total Tax Due: Add (B) and (E) \$ 1,000.⁰⁰

I declare under penalties of perjury that this return is a true, correct, and complete return of the business transacted on the date covered by the return.

FEBRUARY 14, 2013
Date

[Signature]
Signature of Taxpayer

OWNER
Title of Taxpayer

Make checks payable to: City of Morgantown
Submit Return to: Finance Department
389 Spruce Street
Morgantown, WV 26505

SAMPLE 4
Form 2

City of Morgantown, West Virginia

Combined Amusement Tax and Business & Occupation Tax Return

TD City Bar & Grill
NAME OF BUSINESS

MMA & Boxing
NAME OF SHOW

112 Austin Ln
ADDRESS

FEBRUARY 1, 2013
TIME PERIOD COVERS
(SHOW/EVENT DATE, PERIOD COVERED BY RETURN)

Morgantown, WV 26505

(555) 656-1111
TELEPHONE NUMBER

AMUSEMENT TAX

Gross Receipts (including Amusement Tax)
for Adult Admissions: (A) \$ 40,000.⁰⁰

Amusement Tax: Multiply (A) by 2% (B) \$ 800.⁰⁰

BUSINESS AND OCCUPATION TAX

Gross Receipts (all admissions) (C) \$ 40,000.⁰⁰

Subtract Amusement Tax (B) — \$ 800.⁰⁰

Taxable for B & O Tax (D) \$ 39,200.⁰⁰

B & O Tax: Multiply (D) by .005 (E) \$ 0
(If paying B & O tax on quarterly return check box and report \$0)

Total Tax Due: Add (B) and (E) \$ 800.⁰⁰

I declare under penalties of perjury that this return is a true, correct, and complete return of the business transacted on the date covered by the return.

MARCH 14, 2013
Date

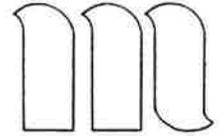
[Signature]
Signature of Taxpayer

OWNER
Title of Taxpayer

Make checks payable to: City of Morgantown
Submit Return to: Finance Department
389 Spruce Street
Morgantown, WV 26505



THE CITY OF MORGANTOWN, WV
BUSINESS & OCCUPATION TAX RETURN (GROSS INCOME)



SAMPLE 4

REMIT TAX RETURN AND PAYMENT TO:
FINANCE DEPARTMENT
389 SPRUCE STREET
MORGANTOWN, WV 26505

QUARTERLY

DUE DATE: APRIL 30, 2013

TIME PERIOD COVERS:

JANUARY 1 - MARCH 31
2013

(CHECK ONE)

- INDIVIDUAL _____
PARTNERSHIP _____
CORPORATION _____
OTHER _____
SPECIFY _____

TD CITY BAR & GRILL

1. PHONE # _____

3. IF BUSINESS SOLD OR DISPOSED OF DURING THIS PERIOD
WHEN _____

2. WHEN BUSINESS BEGAN _____

TO WHOM _____
ADDRESS _____

ITEM	GROSS TAXABLE INCOME	RATE PER \$100	TAX DUE	CREDITS	NET PAYABLE
A. MANUFACTURED PRODUCTS		\$ 0.30		\$ 10.00	
B. RETAILERS, RESTAURANTS, ETC.		\$ 0.50		\$ 5.00	
C. PUBLIC SERVICE OR UTILITY		\$ 3.00		\$ 12.00	
D. CONTRACTING	TOTAL FROM SCHEDULE C ON BACK (INSERT BELOW)	MUST COMPLETE SCHEDULE C ON BACK			
		\$ 2.00		\$ 15.00	
E. AMUSEMENTS	\$ 88,200.00	\$ 0.50	\$ 441.00	\$ 1.25	\$ 439.75
F. RENTS, ROYALTIES, ETC.	TOTAL FROM SCHEDULE A ON BACK (INSERT BELOW)	MUST COMPLETE SCHEDULE A ON BACK			
		\$ 1.00		\$ 4.69	
G. SERVICE BUSINESS OR CALLING		\$ 0.55		\$ 3.44	
H. BANKING (COMPLETE ENCLOSED SCHEDULE B)		\$ 1.00		\$ 0.50	
I. WHOLESALERS AND JOBBERS		\$ 0.15		\$ 0.50	
OTHER. (SEE LIST BELOW) *					
SPECIFY					
TOTAL TAX COMPUTED					\$ 439.75
PENALTY 5% FOR FIRST 30 DAYS DELINQUENT AND 1% FOR EACH ADDITIONAL 30 DAYS					\$
INTEREST AT THE RATE OF 8% PER ANNUM FROM DUE DATE OF RETURN					\$
PREVIOUS BALANCE OR OVERPAYMENT					\$
TOTAL AMOUNT DUE (MAKE CHECKS PAYABLE TO CITY OF MORGANTOWN)					\$ 439.75

*OTHER CLASSIFICATIONS	RATE PER \$100	CREDITS	CREDIT CARD PAYMENTS	
ITEMS			(CIRCLE ONE) MASTER CARD OR VISA AMOUNT \$ _____	
J. HMO	\$ 0.50	\$ 3.44	CARD # _____	
K. QUARRIED OR MINED PRODUCTS	\$ 0.30	\$ 2.00	CARD EXP. ____ / ____ SECURITY CODE FROM BACK ____	
L. OIL, NATURAL GAS	\$ 0.30	\$ 15.00		
M. OTHER NATURAL RESOURCES	\$ 0.30	\$ 2.00	SIGN NAME _____ PRINT NAME _____	

DECLARATION

I DECLARE UNDER THE PENALTIES OF PERJURY, THAT THIS RETURN (INCLUDING ANY ACCOMPANYING SCHEDULES) HAS BEEN EXAMINED BY ME AND TO THE BEST OF MY KNOWLEDGE AND BELIEF, IS A TRUE, CORRECT, AND COMPLETE RETURN OF THE BUSINESS TRANSACTED DURING THE PERIOD COVERED BY THIS RETURN.

4/26/13

[Signature]

OWNER

ARTICLE 731

Amusement Tax

731.01 DEFINITIONS.

For the purposes of this article, the following words and phrases shall have the meanings respectively ascribed to them by this section:

- (a) "Adult admission" means the price of admission or other charge collected from any person of or over twelve years of age.
 - (b) "Amusement" or "entertainment" means circuses, carnivals, moving picture shows, fairs, shows of all kinds, dances, baseball, basketball, football, wrestling, boxing and all sports or exhibitions, dramatic entertainments, and all other public amusements conducted for private profit and not specifically named herein.
 - (c) "Purchaser" means a person who pays an adult admission to any public amusement or entertainment conducted for private profit.
 - (d) "Seller" means a person engaged in the business of furnishing any public amusement or entertainment conducted within the City for private profit.
 - (e) "Tax" means all taxes, interest or penalties levied under this article.
- (Ord. 04-41. Passed 12-21-04.)

731.02 LEVY.

There is hereby levied and shall be collected an amusement or admission tax of two percent (2%) on each adult admission price or charge to any public amusement or entertainment conducted for private profit within the City, such tax to be levied upon the person paying such admission or other charge, and to be added to the price of the individual admission or charge and collected by the seller; provided, however, that if the amount of the tax so levied shall, when computed, be or contain a fraction of one cent, such fraction may be counted as one cent.

(Ord. 04-41. Passed 12-21-04.)

731.03 WHEN DUE AND PAYABLE; RETURN.

The tax levied by this article shall be due and payable in monthly installments, on or before the fifteenth day of the month next succeeding the month in which the tax accrued. The seller shall, on or before the fifteenth day of each month, make out and mail to the Director of Finance a return for the preceding month, in the form prescribed by the Director, showing the amount of the tax for which he is liable, and any further information necessary in the computation and collection of the tax which the Director may require. A remittance for the amount of the tax shall accompany the return. A monthly return shall be signed by the seller or his duly authorized agent.

(1967 Code Sec. 19-123.)

731.04 UNPAID TAX A LIEN; FAILURE TO FILE RETURN, REMIT TAX.

A tax due and unpaid under this article shall be a debt due the City. It shall be a personal obligation of the seller and shall be a lien upon all of the property of the seller. The lien shall have priority over all other liens and obligations except those due the State and the United States.

A seller who fails to file his return and remit the tax at the time required by this article shall, in addition to all other penalties, pay a penalty of six percent (6%) of the amount of the tax due. For each succeeding thirty days elapsing before payment, there shall be added an additional penalty of one percent (1%). If the seller is an association or corporation, the officers thereof whose duty it is to make the return and pay the tax shall be personally liable and jointly and severally for any default on the part of the association or corporation.

(1967 Code Sec. 19-124.)

731.05 WHEN LIEN ATTACHES; ENFORCEMENT OF LIEN.

A lien for taxes under this article shall attach when the obligation to pay the tax to the Director of Finance accrues. The lien shall be enforceable by the Director as any other lien against the property of a debtor.
(1967 Code Sec. 19-125.)

731.06 TAX RECORDS, STATEMENTS, ACCOUNTS.

A person liable for the tax imposed under this article shall keep the records, render under oath the statements, make returns, and comply with the rules and regulations that the Director of Finance may, from time to time, prescribe. The Director may require such records, statements or returns, upon notice, from any person in order to determine whether he is liable to the tax hereunder. The Director may require preservation of records for not to exceed five years, and may at any time through his authorized agents inspect all books and accounts of the seller, including banking accounts, which in any way enter into the record of the business out of which the tax imposed by this article arises.
(1967 Code Sec. 19-126.)

731.07 RETURN DEEMED INSUFFICIENT.

If the Director of Finance has reason to believe that the tax imposed by this article is insufficiently returned by a seller, either because the seller has failed or refused to make a return, or has made an incomplete return or has made a return which is deficient or otherwise erroneous, he may proceed to determine the amount of the tax for which the seller is liable. The Director may make such audits and investigations and take such evidence and testimony as may be necessary for the purpose of his investigation.

As a result of his investigation, the Director may assess the amount of the tax which he finds to be due. After ten days' notice in writing to the person assessed, he may proceed to collect the tax.
(1967 Code Sec. 19-127.)

731.08 CONFIDENTIAL INFORMATION.

Unless in compliance with judicial order, or as may be required by the proper administration hereof, the Director of Finance, his agents or employees, and former Directors, agents and employees shall not divulge facts or information obtained in the administration of this article.
(1967 Code Sec. 19-128.)

731.09 RULES AND REGULATIONS.

The Director of Finance shall have the authority to promulgate and enforce reasonable rules and regulations necessary to the administration and enforcement of this article.
(1967 Code Sec. 19-129.)

731.10 LIABILITY OF DIRECTOR OF FINANCE.

In the event the Director of Finance fails or refuses to collect the tax assessable under this article, he shall be liable on his official bond for the amount of the tax which he fails or refuses to collect.
(1967 Code Sec. 19-130.)

731.11 PERMITS.

All persons engaging in the business of conducting dances or furnishing other public amusement or entertainment conducted for private profit or gain shall obtain a permit therefor from the Director of Finance at least twenty-four hours in advance of the dance, amusement or entertainment unless a permit therefor has been theretofore issued.
(1967 Code Sec. 19-131.)

731.12 APPLICABILITY OF ARTICLE TO PASSES.

This article shall apply to adult persons who attend public amusements or entertainments conducted for private profit on passes or other forms of complimentary tickets, as well as those persons attending on tickets purchased for consideration.
(1967 Code Sec. 19-132.)

731.99 PENALTY.

(EDITOR'S NOTE: See Section 701.99 for general Code penalty.)