

COUNTY OF ERIE

LOCAL LAW No. 1 - 1958

A local law imposing a tax on the admission price of the tickets sold at harness race meetings in the county of Erie.

Be it enacted by the board of supervisors of the county of Erie as follows:

Section 1. Every corporation, association or person holding a harness horse race meeting in the county of Erie, state of New York, shall collect in addition to the admission price of tickets sold or otherwise disposed of for each harness horse race meeting, including any charge required to be paid by such patrons for admission to the club house or other special facilities within the race meeting grounds or enclosure, at which the harness race meeting is conducted, held by such corporation, association or person, a tax equivalent to fifteen (15) percentum of each such admission price; which tax is hereby imposed. In case of failure to collect such tax, the same shall be imposed upon the corporation, association or person holding the harness horse race meeting. Such tax shall be paid to the treasurer of the county of Erie within ten (10) days after the close of each such harness horse race meeting. The amounts so collected shall be paid to the county treasurer to the credit of the general fund of the county of Erie. Before any corporation, association or person liable to pay the tax hereby imposed shall hold any harness horse race meeting they shall pay all taxes therefore due; and shall file a statement with the county treasurer of Erie county containing the name of the place and stating the time when such races are to be held. Nothing in this section shall apply to a harness horse race meeting conducted by any state, county or other agricultural association.

§ 2. The county treasurer of Erie county or any person duly appointed or authorized by him shall have the power to examine or cause to be examined the books and records of the corporation, association, person or persons so conducting any such harness horse race meetings, and may hear testimony and take proof material for its information; and therefrom or from any other data which shall be satisfactory, to him. The county treasurer may order and state an amount for the tax due the county of Erie, together with the expenses of such examination.

§ 3. This local law shall take effect immediately.