

Joint Media Release

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Tax agreement reached by Kennywood Entertainment and West Mifflin Borough

West Mifflin, PA – West Mifflin Borough Council and Kennywood Entertainment are pleased to announce that an agreement to resolve their differences relative to the collection of the Amusement Tax in the Borough has been reached.

On Monday, April 21, 2008 the parties met in the chambers of Allegheny County Judge Ronald W. Folino to negotiate an agreement regarding the complaint filed on October 12, 2005 by Kennywood Entertainment against the Borough of West Mifflin.

Kennywood Entertainment President Peter McAneny stated, I am extremely happy this case is resolved. On behalf of Kennywood Entertainment, its Board of Directors, and stockholders, I sincerely thank Judge Folino for his assistance, patience, and counsel. His help was immeasurable; bringing the parties together to negotiate a fair agreement that averted a costly trial.

William Welsh, West Mifflin Borough Council President, added, I would like to take this opportunity to first and foremost thank the Honorable Judge Folino. Without his dedication and patience this deal may have never come to pass. With that said, I feel as though both Kennywood and the Borough of West Mifflin can hold their heads high. This agreement insures that Kennywood will continue to be a competitive and ever growing business in West Mifflin and the region. At the same time, each and every taxpayer can rest assured that their best interest was always a top priority to all the parties involved, as is clearly reflected throughout body and scope of this agreement. Finally, I would like to again wholeheartedly thank the Honorable Judge Folino, Kennywood Entertainment, West Mifflin Borough Council and the taxpayers for their patience and diligence throughout this entire process.

The agreement calls for Kennywood to pay the Borough a portion of the taxes that it did not collect from its patrons during the 2006 and 2007 season. In turn, West Mifflin will amend the amusement tax ordinance to reinstate the pre-2004 per-person cap on the amusement tax.

Should the Pennsylvania House and Senate, at some time in the future, repeal the authority granted to municipalities and school districts to levy the amusement tax, Kennywood agrees to make payments to the Borough for two additional years.

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