

CITY OF JEANNETTE

Bill No. 80-5

Ordinance No. 9

AN ORDINANCE CREATING A MECHANICAL DEVICE TAX, LICENSE FEE, PROVIDING FOR THE ISSUANCE OF SAID LICENSES, ESTABLISHING REGISTRATION REQUIREMENTS, LEVYING CHARGE OR FEE FOR THE ISSUANCE OF SAID LICENSE, AND PROVIDING PENALTIES FOR NON-COMPLIANCE HEREOF.

BE IT ORDAINED AND ENACTED, and it is hereby ordained and enacted by the Council of the City of Jeannette, at a regular meeting thereof, held on the 11<sup>TH</sup> day of ~~May~~ <sup>JUNE</sup>, 1980, as follows:

SECTION I. Pursuant to the authority granted to the City of Jeannette by the Local Tax Enabling Act of the Commonwealth of Pennsylvania, Act No. 511 of December 31, 1965, as amended, there is hereby established a Mechanical Device Tax.

SECTION II. DEFINITIONS

As used in this Ordinance:

(a) "Mechanical Device" means any juke box, cigarette machine, beverage or candy machine, food dispensers, for the use of which for profit a tax is levied under this Ordinance.

(b) "Juke Box" means any music vending machine, contrivance or device which, upon the insertion of a coin, slug, token, plate, disc or key into any slot, crevice or other opening, operates or may be operated for the emission of song, music or similar amusement.

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~~(c) "Mechanical Device" means any device which upon the insertion of a coin, slug, token, plate or disc, may be operated for use as a game, entertainment or amusement, whether or not registering a score and whether or not a prize is offered, or a commodity. This definition does not include any gambling device or any mechanism that has been periodically determined to be a gambling device.~~

(d) "Game of Skill" means any device other than a "juke box" which, upon the insertion of a single coin, slug, token, plate or disc, per each play or player, may be operated for use as a game, entertainment or amusement, in which the score is determined by the manual dexterity of the player whether or not registering a score and whether or not a prize is offered. This definition does not include any gambling device or any mechanism that has been judicially determined to be a gambling device.

(e) "Collector" means the Treasurer of the City of Jeannette.

(f) "Person" means any natural person, association, co-partnership, firm or corporation.

(g) The singular includes the plural and the masculine includes the feminine and neuter. (Ord. 3978. Passed 12-29-67.)

SECTION III. LEVY OF TAX

A tax is hereby imposed, for general City purposes, under the authority of The Local Tax Enabling Act, approved December 31, 1965 (Act No. 511), upon the privilege of using for profit, within the City, any juke box or mechanical device and machines or games of skill. Such tax shall be payable by the person owning such device. Such tax shall be payable at the following rate: A twenty-five and no/100 (\$25.00) Dollars per machine or unit fee.

SECTION IV. PAYMENT OF TAX

The tax imposed under this chapter shall be payable to the City Treasurer immediately after installation. No deduction or refund of any tax payable under this chapter shall be granted in the case of any tax payable for less than a full calendar year or when any device is destroyed, stolen, sold or otherwise disposed of or transferred after the payment of such tax. However, in the case of the substitution of any device by another device in the same class, the use of which is taxable under this chapter, no additional tax shall be paid, provided that the total number of devices of the same class in use upon the premises remains no greater than that upon which such tax was paid. (Ord. 3978. Passed 12-29-67.)

SECTION V. CERTIFICATES AND SEALS

(a) Procurement of Certificates; Contents. The Treasurer shall procure, at the expense of the City, a sufficient number of certificates, upon each of which the following information shall be printed or inserted by typewriter:

- (1) The name of the City
- (2) The number of the certificate
- (3) The name and address of the person paying the tax
- (4) The year for which the tax has been paid
- (5) The date on which the tax has been paid
- (6) The type of device for which the tax has been paid
- (7) The amount of tax paid

(b) Issuance of Certificate and Seal. Whenever any tax has been paid under this chapter, the collector shall prepare in duplicate a certificate as herein prescribed. The original of this certificate, to which the City Seal shall be affixed, shall be given to the person paying such tax and the duplicate shall be kept on file by the collector. The collector shall also procure and give to each person paying such tax a seal, to be affixed to each device for the use of which such tax has been paid. The seal shall indicate the year for which the tax has been paid, the type of device and the certificate number.

(c) Loss, Defacement or Destruction. In the case of loss, defacement or destruction of any original certificate or seal, the person to whom such certificate or seal was issued shall apply to the

collector, who may issue a new certificate or seal in replacement thereof, upon payment of a fee of fifty cents (50¢) and who shall amend the duplicate of the certificate first issued in case a new certificate has been issued.

(d) Change in Location or Personnel. In case of the removal to another location in the City of any establishment in which any device for the use of which a tax has been paid under this chapter, or in case of a change in the identity of the person operating or owing any such establishment, the person operating such establishment shall report such fact within five days of such change in location or personnel, and the collector shall immediately amend the certificate and duplicate certificate.

(e) Removal of Devices. Before the removal of any device from any establishment, the person operating such establishment shall remove the seal issued under this chapter from such device. Such seal may be affixed to any other device of the same class used. (Ord. 3978. Passed 12-29-67.)

#### SECTION VI. DELINQUENCY; PENALTY

If any tax levied pursuant to this chapter is not paid when due, a penalty of ten percent of the amount of tax due and unpaid shall be added thereto. (Ord. 3978. Passed 12-29-67.)

#### SECTION VII. CONFIDENTIALITY OF INFORMATION

Any information gained by the collector or any other official or agent of the City, as a result of any returns, investigations or verifications required or authorized by this chapter, shall be confidential, except for official purposes and except in accordance with proper judicial order or as otherwise provided by law. No person shall make any disclosure of any information contrary to the provisions of this section. (Ord. 3978. Passed 12-29-67.)

#### SECTION VIII. RECOVERABILITY OF MONEYS

All taxes imposed by this chapter, together with all penalties, interest and costs, shall be recoverable by the City Solicitor as debts of like amount are by law recoverable. (Ord. 3978. Passed 12-29-67.)

#### SECTION IX. DISPOSITION OF MONEYS

All taxes, interest and penalties collected or recovered by the collector or any other City officer or person for or in behalf of the City shall be paid into the City Treasury as general revenue to be used for general revenue purposes. (Ord. 3978. Passed 12-29-67.)

#### SECTION X. ADMINISTRATIVE EXPENSES

All expenses incurred in the administration of this chapter shall be paid by the City. (Ord. 3978. Passed 12-29-67.)

SECTION XI. APPLICATION OF TAX

This chapter shall not apply to any person or property as to whom or which it is beyond the legal power of Council to impose the tax or duties herein provided for. (Ord. 3978. Passed 12-29-67.)

SECTION XII. SEPARABILITY

If any sentence, clause or section or part of this chapter is for any reason found to be unconstitutional, illegal or invalid, such unconstitutionality, illegality or invalidity shall not affect or impair any of the remaining provisions, sentences, clauses or sections or parts of this chapter. It is hereby declared to be the intent of Council that this chapter would have been adopted had such unconstitutional, illegal or invalid sentence, clause, section or part thereof not been included herein. (Ord. 3978. Passed 12-29-67.)

SECTION XIII. CONTINUATION OF TAX

The tax hereby imposed shall continue in force on a calendar year basis without annual re-enactment, pursuant to the provisions of The Local Tax Enabling Act, approved December 31, 1965 (Act No. 511). (Ord. 3978. Passed 12-29-67.)

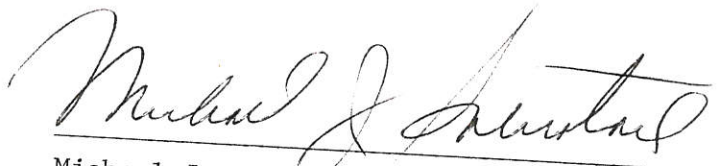
SECTION XIV. VIOLATIONS

No person shall neglect, fail or refuse to furnish complete and correct returns or to pay over any tax levied by this chapter at the time required, or knowingly make any incomplete, false or fraudulent return, or do or attempt to do anything whatever to avoid the payment of the whole or any part of the tax imposed under this chapter. (Ord. 3978. Passed 12-29-67.)

SECTION XV. PENALTY

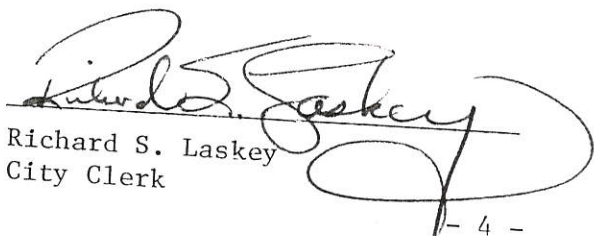
Whoever violates or fails to comply with any of the provisions of this chapter shall be fined not more than one hundred dollars (\$100.00) for each offense and, in default of the payment thereof, shall be imprisoned for not more than thirty days for each offense. Such fine or penalty shall be in addition to any penalty imposed by any other section of this chapter. (Ord. 3978. Passed 12-29-67.)

WITNESS MY HAND AND SEAL, this 11<sup>TH</sup> day of JUNE, 1980.



Michael J. Salvatore  
Mayor

Attest:



Richard S. Laskey  
City Clerk