

TOWNSHIP OF OHIO

Ordinance No. 118

AN ORDINANCE OF THE TOWNSHIP OF OHIO, COUNTY OF ALLEGHENY AND COMMONWEALTH OF PENNSYLVANIA, PROVIDING FOR THE LEVYING AND COLLECTION OF TAXES FOR GENERAL TOWNSHIP PURPOSES UNDER THE AUTHORITY OF THE ACT OF DECEMBER 31, 1965, (P.L.1257) AND ITS AMENDMENTS, UPON THE PRIVILEGE OF USING FOR PROFIT WITHIN THE TOWNSHIP OF OHIO CERTAIN MECHANICAL AMUSEMENT DEVICES, ELECTRONIC AMUSEMENT DEVICES AND CERTAIN MACHINES OR DEVICES FOR AMUSEMENT, ENTERTAINMENT AND THE RENDITION OF MUSIC, WHICH ARE OPERATED BY THE INSERTION OF A COIN, SLUG, TOKEN, PLATE, DISK, OR KEY; PROVIDING FOR THE COLLECTION OF SUCH TAX AND PRESCRIBING PENALTIES.

The Township of Ohio hereby Ordains and Enacts under the authority of the Act of December 31, 1965, P. L. 1257 and its amendments, the following Ordinance:

SECTION I. This Ordinance shall be known by its short title and cited as "The Juke-Box and Amusement Device Tax".

SECTION II. Definitions. Unless otherwise expressly stated, the following terms shall have, for the purpose of this Ordinance, the meanings herein respectfully provided:

- (a) "JUKE-BOX" shall mean any music vendor machine, contrivance or device which, upon the insertion of a coin, slug, token, plate, disk, or key into any slot, crevice or other opening, or by the payment of any price, operates or may be operated for the emission of music, songs, or similar amusement.
- (b) "MECHANICAL AMUSEMENT DEVICE" shall mean any machine or device which, upon the insertion of a coin, slug, token, plate, or disk, may be operated by the public generally for use as a game, entertainment or amusement, whether or not registering a score. It shall include such devices as marble machines, pinball machines, skillball, mechanical grab machines, electrical amusement devices, coin video games, and all games, operations or transactions similar thereto under whatever name they may be indicated. Mechanical devices shall not

include juke boxes, automatic or mechanical pinsetting devices used in bowling alleys, or machines or mechanical devices limited only to the sale of merchandise or services.

- (c) "ELECTRONIC AMUSEMENT DEVICE" shall mean any machine or device similar to those defined in Section II(b) hereof except that they are operated electronically with or without video screens.
- (d) "PERSON", "FIRM", "CORPORATION", or "ASSOCIATION" shall mean any person, firm, corporation or association which owns any machine or device heretofore defined; the person, firm, corporation or association in whose place of business any such machine or device is placed for use by the public; and the person, firm, corporation or association having custody or control over such machine or device.

- (e) In this Ordinance, the singular shall include the plural and the masculine shall include the feminine and the neuter.

SECTION III. There is hereby imposed a tax for general township purposes upon the privilege of using for profit, within the Township of Ohio, any juke-box, mechanical amusement device or electronic amusement device as herein defined. Such tax shall be payable by the person owning and/or operating the establishment in which such device is installed for use. Such tax shall be paid at the following rate:

<u>1982 CALENDAR YEAR OR ANY PORTION THEREOF:</u>	
On each Mechanical Amusement Device or Electronic Amusement Device	\$ 100.00
On each Juke-Box	\$ 25.00
<u>1983 CALENDAR YEAR OR ANY PORTION THEREOF:</u>	
On each Mechanical Amusement Device or Electronic Amusement Device	\$ 150.00
On each Juke-Box	\$ 25.00
<u>1984 CALENDAR YEAR OR ANY PORTION THEREOF:</u>	
On each Mechanical Amusement Device or Electronic Amusement Device	\$ 250.00
On each Juke-Box	\$ 25.00

SECTION IV. The tax imposed under this Ordinance shall be payable to the Township Treasurer on or before the first day of June, or immediately upon the installation of such machine, if the same occurs thereafter. No deduction or refund of any tax payable under this Ordinance shall be granted in the case of any tax payable for less than a full calendar year, or in case of any device destroyed, stolen, sold, or otherwise disposed of or transferred after the payment of such tax, or after such tax was due.

Any devices displaying a certificate under this Ordinance may not be moved to another location within the Township of Ohio for use thereon unless a new certificate upon payment of the tax is obtained. A certificate for any device under this Ordinance may not be transferred to another device at the same location whether or not that device is similar to the taxed device. No rebate or refund or any tax of part thereof shall be made for any reason except if the tax or any part thereof was collected through an error.

SECTION V. On or before the first day of June of each year that this Ordinance is effective, owners of machines taxed in this Ordinance shall make application to the Township Treasurer for a certificate evidencing the payment of the said tax. The application shall show the following:

- (a) The name of the Township.
- (b) The name of the applicant.
- (c) The name of the owner of the machine.
- (d) Identification of the machine number and by type of device.
- (e) Location of machine.

The application shall be accompanied with the tax as provided herein. The Treasurer shall, thereupon, issue, before June 30th of the same year, a certificate evidencing such payment. The certificate issued by the Treasurer shall be displayed on each machine in a conspicuous place.

SECTION X. Failure to pay the aforesaid annual tax on or before the date specified, that is, June 1, 1982, for the year 1982 and June 1, of each succeeding year, shall result in a penalty of a 25 (25%) percent surcharge of the tax levied if the tax is paid within the succeeding thirty (30) days. If the tax is not paid within the succeeding thirty (30) days, the day following the thirtieth (30th) day the Township Treasurer shall direct that the mechanical or electronic device or juke-box be sealed until such time as the tax is paid.

If the mechanical or electronic device or juke-box is continued to be used in violation of this Section, that is, continued use of the mechanical or electronic device or juke-box without payment of the tax hereby levied, the person, firm, corporation, or association shall upon conviction thereof, be subject to a fine of Three Hundred (\$300.00) Dollars for each offense, in addition to the payment of the annual tax, and in default thereof, be committed to the Allegheny County Jail for a period not exceeding thirty (30) days. Each day after the said tax is due and owing shall constitute a separate and distinct offense under this Ordinance and shall be subject to separate and distinct penalties hereunder.

SECTION XI. Inconsistent Ordinances Repealed.

That Ordinance No. 32 of the Township of Ohio, enacted May 21, 1958, known as the "Slot Machine Tax" and all other Ordinances or parts of Ordinances in conflict herewith are hereby repealed.

SECTION XII. This Ordinance shall become effective  
the first day of May, 1982.

ORDAINED AND ENACTED into law this 18th day  
of April, 1982.

ATTEST:

Joseph J. Stort  
Secretary

TOWNSHIP OF OHIO .  
BOARD OF SUPERVISORS

By Norman M. Coland  
Chairman