OFFICIAL
TOWNSHIP OF OHIO
ORDINANCE NO. 32

AN ORDINANCE PROVIDING FOR THE LEVYING AND COLLECTION OF A TAX FOR GENERAL TOWNSHIP PURPOSES UNDER THE AUTHORITY OF THE ACT OF JUNE 25, 1947, (P.L. 1145) AND ITS AMENDMENTS, UPON THE PRIVILEGE OF USING FOR PROFIT WITHIN THE TOWNSHIP OF OHIO CERTAIN MACHINES OR DEVICES FOR AMUSEMENT, ENTERTAINMENT AND THE RENDITION OF MUSIC, WHICH ARE OPERATED BY THE INSERTION OF A COIN, SLUG, TOKEN, PLATE, DISC, 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 June 25, 1947, P. L. 1145, and its amendments, the following Ordinance:

SECTION I. This Ordinance shall be known by its short title and cited as "The Slot Machine Tax".

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

(a) "DEVICE" shall mean any juke-box or mechanical amusement device for the use of which for profit a tax is levied under this Ordinance. It shall not include vendor machines unless the same provide entertainment. It shall not include gambling machines or any other illegal devices.

(b) "JUKE-BOX" shall mean 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.

(c) "MECHANICAL AMUSEMENT DEVICE" shall mean any device other than a juke-box which, upon the insertion of a coin, slug, token, plate, disc, or key, 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.

(d) "PERSON" shall mean any natural person, association, copartnership, firm, or corporation.

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 or mechancial amusement device as herein defined. Such a 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: On each mechanical device, Fifty and no/loo ($50.00) Dollars for the calendar year or any portion thereof; on each juke-box, Ten and no/loo ($10.00) Dollars for the calendar year or any portion thereof.

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.

PROVIDED, HOWEVER: In the case of substitution of any device by another device in the same class, the use of which is taxable under this Ordinance, no additional tax shall be paid.

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 by 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. In the case of replacement of the machine, an alternate certificate will be issued by the Treasurer upon prompt application. Replacement of lost or destroyed certificates shall be made at a fee of Fifty ($.50) Cents.

SECTION VI. In case of the removal of any establishment in which a device for the use of which a tax shall have been paid under this Ordinance to another location in the municipality, or in case of a change in the identity of the person operating or owning any such establishment, the person operating such establishment shall report such fact within five (5) days of such change in location or personnel, and the Treasurer shall immediately amend the certificate.

SECTION VII. The Treasurer shall, on or before June 30th of any year in which this Ordinance is effective, make a list of all persons and establishments to whom certificates have been issued and shall file the same with the Township Secretary and the Chief of Police.

SECTION VIII. The provisions of this Ordinance are severable, and if any of its provisions are held illegal, invalid, or unconstitutional, the decisions of the court shall not effect or impair any of the remaining provisions of this Ordinance. It is hereby declared as the intent of the Township Commissioners that this Ordinance would have been adopted had such unconstitutional, illegal or invalid provisions not been included herein.

SECTION IX. Any person convicted before any Justice of the Peace for violation or failure to carry out any of the provisions or requirements of this Ordinance or attempting to do anything whatever to avoid payment of the whole or any part of the tax imposed under this Ordinance, shall be liable to a fine or penalty not to exceed One hundred ($100.00) Dollars for each and every offense and the costs of prosecution thereof, and in default thereto to undergo imprisonment in the Allegheny County Jail or

the Allegheny County Workhouse for a period not exceeding thirty (30) days.

SECTION X. This Ordinance shall become effective the first day of ~~June, 1957~~ July 1958.

Ordained and Enacted into law by the Board of Commissioners of Ohio Township on the 21 day of May, 1958.

BOARD OF COMMISSIONERS
TOWNSHIP OF OHIO

ATTEST:

Richard J. Heigel
Secretary

Richard T. Fuchs
President