

Ordinance No. 2024-4
MECHANICAL DEVICE TAX

**An Ordinance of the Township of West Mahanoy, County of Schuylkill in the
Commonwealth of Pennsylvania, entitled “Mechanical Device Tax” to Impose a Yearly Tax
on Any and All Mechanical Amusement Devices, Juke Boxes, and Cigarette Vending
Machines, and to Provide Penalties for Late Payment**

WHEREAS, the current West Mahanoy Township Ordinances to not require a yearly tax on mechanical amusement devices, juke boxes, and cigarette vending machines;

WHEREAS, the Board of Supervisors of West Mahanoy Township desire to require an imposition of yearly tax on mechanical amusement devices, juke boxes, and cigarette vending machines, and provide penalties for late payment of said tax;

NOW, THEREFORE, the Board of Supervisors of West Mahanoy Township does hereby ordain as follows:

SECTION 1. SHORT TITLE

This Ordinance shall be known and may be cited as “The West Mahanoy Township Mechanical Device Tax Ordinance.”

SECTION 2. DEFINITIONS.

Unless otherwise expressly stated, the following terms shall have, for the purpose of this Part, the meaning herein indicated:

CIGARETTE VENDING MACHINE – any automatic vending machine used for the sale of cigarettes and/or matches and controlled by the insertion of a coin or coins. It shall not include machines or devices used solely for the vending of service food, postage stamps or confectionery.

DEVICE – any cigarette vending machine, juke box and/or mechanical amusement device taxable under this Part.

JUKE BOX – any music vending 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 songs, music or similar amusements.

MECHANICAL AMUSEMENT DEVICE – The term “Mechanical Amusement Device” shall mean any machine which upon the insertion of a coin, paper currency, slug, token, plate or disc, or any machine that operates only once a fee is paid electronically, for example, through an app on a mobile device, may be operated by the public generally for the use of game, entertainment or amusement, whether or not registering a score. It shall

include devices such as marble machines, pinball machines, skill ball machines, and all games, including but not limited to, all games of chance or skill, or any other type of game whereby the public may receive monetary payment, either directly from the provider in the form of cash or voucher, or payment from any other source as a direct result of the game, operations or transaction similar thereto under whatever name they may be indicated.

PERSON – shall include natural person, firm, association, co-partnership or corporation (except such corporations as are exempt from taxation under the Local Tax Enabling Act, 53 P.S. §6901 et seq.)

SECTION 3. IMPOSITION OF TAX.

The following taxes are imposed for general Township purposes:

- A. On each Mechanical Amusement Device installed for use or available for rental within the Township, labeled as a game of skill or chance, or any other game whereby the public may receive monetary payment either directly from the provider in the form of cash or voucher, or payment from any other source as a direct result of the game or operation, a tax of \$250 per calendar year is imposed.
- B. On each Mechanical Amusement Device installed for use or available for rental within the Township that does not provide the public with the opportunity to receive a fee or monetary prize, a tax of \$50.00 per calendar year is imposed.
- B. On each juke box installed for use or available for rental within the Township, a tax of \$50 per calendar year is imposed.
- C. On each cigarette vending machine installed for use or available for rental within the Township, a tax of \$50 per calendar year is imposed.

Provided that no tax shall be imposed more than once in any year on an individual device taxable under this Part.

SECTION 4. PAYMENT OF TAX.

The taxes imposed under this Part shall be payable to the Township Secretary by the person operating or managing any device subject to such tax, unless such tax shall first be paid by the person owning or leasing such device. In the case of any such device installed, such tax shall be payable at the time of installation or first rental and thereafter on or before December 31 of each year as long as the device remains installed or available for rental. No deduction or refund of any tax under this Part shall be granted in the case of any tax payable for less than a full calendar year, nor in the case of any device destroyed, stolen, sold or otherwise disposed of or transferred after payment of tax.

SECTION 5. TAX CERTIFICATES.

1. The Township Secretary shall procure at the expense of the Township a sufficient number of certificates on each of which the following information shall be printed or inserted in ink or by typewriting:
 - A. The name of the Township.
 - B. The number of the certificate.
 - C. The name and address of the person paying the tax.
 - D. The year for which the tax shall have been paid.
 - E. The date on which the tax shall have been paid.
 - F. The type of device for which the tax shall have been paid giving the trade name, manufacturer's name and/or identification number when available.
 - G. The date when the device was installed or made available for rental on or before.
 - H. The amount of tax paid.
2. Whenever any tax shall have been paid under this Part, the Township Secretary shall prepare in duplicate a certificate. The original certificate, to which the Township seal shall be affixed, shall be given to the person paying the tax and the duplicate shall be kept on file by the Township Secretary. The Township Secretary shall also procure and give to each person paying such tax a gummed seal to be affixed to each device upon which a tax is paid. Such seal shall indicate the year for which the tax is paid, the type of device and the certificate number.
3. In case of the loss, defacement or destruction of any original certificate or seal, the person to whom such certificate or seal was issued shall apply to the Township Secretary, who may issue a new certificate or seal upon payment of a fee to be established from time to time by resolution of the Board of Supervisors and who shall amend the duplicate certificate first issued in the case that a new certificate has been issued.
4. In case of the removal of any device taxed under this Part to another location within the Township or in case of a change in the identity of the person managing such device, such facts shall be reported within five (5) days to the Township Secretary who shall immediately amend the certificate and the duplicate certificate; provided, however, that no such report or amendment of certificate shall be required in case of temporary removal of a device for any period of ten (10) days or less, where the tax on the device has been previously paid for that year.

SECTION 6. CONFIDENTIAL NATURE OF INFORMATION.

Any information gained by the Township Secretary or any other official or agent of West Mahanoy Township as a result of any returns, investigations or verifications required or authorized by this Part shall be confidential, except for official purposes, and except in accordance with proper judicial order, or as otherwise provided by law. Any disclosure of any such information, contrary to the provisions of this Section, shall constitute a violation of this Part.

SECTION 7. PENALTY FOR LATE PAYMENT.

If any tax imposed in pursuance of this Part shall not be paid when due, a penalty of 10% of the amount of tax due and unpaid shall be added thereto.

SECTION 8. RECOVERY OF TAX.

All taxes levied by this Part, together with all penalties, shall be recoverable by the Township Solicitor as other debts of like amount are recovered.

SECTION 9. VIOLATIONS AND PENALTIES


Any person convicted of violating or failing to carry out any of the provisions or requirements of this Part or of neglecting, failing or refusing to furnish correct and complete reports or returns or to pay over any tax levied by this Part at the time required or of knowingly making any incomplete, false or fraudulent return or of attempting to do anything whatever to avoid the payment of the whole or any part of the tax imposed by this Part shall be sentenced to a fine not to exceed \$600 for each and every offense plus costs and, in default of payment of said fine and costs, to imprisonment for a term not to exceed thirty (30) days. Provided that such fine or penalty shall be in addition to any other penalty imposed by any other Section of this Part. Each day on which a violation of this Part shall continue shall be deemed a separate offense.

ORDAINED and ENACTED THIS 17th **DAY OF** September, 2024

by the Board of Supervisors of West Mahanoy Township.

West Mahanoy Township
Board of Supervisors


Paul "Pepper" Martin, Chairperson


Michael Kayes, Vice Chairperson


Anthony Gladski, Supervisor

ATTEST:


Michael Michalik, Sec/ Treasurer