

Borough of Orwigsburg
Schuylkill County, Pennsylvania

ORDINANCE NO. 254

AN ORDINANCE PROVIDING THE LEVY AND
COLLECTION OF A TAX ON DEVICES FOR
AMUSEMENT OR ENTERTAINMENT.

The Borough hereby ordains as follows, under the authority of the Act No. 511 approved December 31, 1965 (formerly Act. 481, approved June 25, 1947, P.L. 1145) and its amendments, for the privilege of using for profit, with the said Borough of Orwigsburg, certain machines or devices for amusement or entertainment which are operated by the insertion of a coin, slug, token or key; collect and pay over to the said Borough such tax; prescribing the method and manner of so doing; imposing duties and conferring powers upon certain officers of the said Borough; providing certain exemptions, and prescribing penalties:

Section 1. This Ordinance shall be known and may be cited as the "Amusement Devices Tax Ordinance of the Borough of Orwigsburg".

Section 2. Unless otherwise expressly stated, the following terms shall have, for the purpose of this ordinance, the meanings herein respectively indicated:

(a) The term "amusement devices" shall comprise any pin-ball machine, for the playing of any game by use of a ball and a plunger to propel it; also any machine that has an element of skill attached thereto in attempting to gain a prize for the effort; also any machine which revolves cylinders to gain a score which will entitle the player to a reward or prize; or any other similar machine which furnishes amusement or entertainment by the insertion of a coin, slug, token or key.

(b) The term "person" shall include any natural person, co-partnership, association, firm or corporation. Whenever used in any clause prescribing and imposing a penalty, or both, the term "person" as applied to this Ordinance includes all of the above aforementioned.

(c) The term "owner" shall mean either the legal title holder of the device, or the lessee of the device, or the custodian of the same, regardless of where legal title reposes.

In this Ordinance the singular shall include the plural, and the masculine shall include the feminine.

Section 3. A tax is hereby imposed, for general Borough purposes, under authority of the Act No. 511 approved December 31, 1965 (formerly Act 481 approved June 25, 1947, P.L. 1145) and its amendments, upon the privilege of using for profit, within the territorial limits of the Borough of Orwigsburg, certain machines or devices for amusement and entertainment, which are operated by the insertion of a coin, slug, token or key, at the rate of Twenty five (\$25.00) Dollars per annum for each such machine or device.

Section 4. If any machines or devices are being operated for profit within the territorial limits of the Borough of Orwigsburg without the tax herein imposed, such violation of this Ordinance shall be proceeded against by bringing an action by the Tax Collector or other officer of the Borough in the name of the Borough against the owner, for the said tax, together with all costs and interest thereon, before any Justice of the Peace, or other Court of competent jurisdiction, in the manner as like debts are by law recoverable.

Section 5. Any such machines or devices within the territorial limits of the said Borough which do^{NOT} have a receipt for the tax, within fifteen (15) days after notification to pay the same, shall be confiscated by the Borough and held as security for the payment of the tax due thereon. Thirty (30) days after notification of the seizure to the owner, the Borough is authorized to hold a public auction for the sale of the devices, and apply the proceeds to payment of the tax and the costs of the proceeding. Any overplus will be returned to the owner, after such sale.

Section 5. This Ordinance and the taxes hereby assessed and levied shall become effective the first Monday of January, 1983, and continue in effect for the year only, unless reenacted hereafter, as provided by the said Act No. 511 approved December 31, 1965 (formerly Act 481 approved June 25, 1947, P.L. 1145) and its amendments.

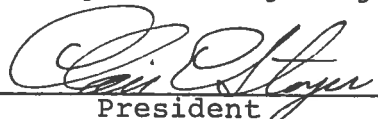
Section 6. If any sentence, clause or section, or part of this Ordinance is for any reason found to be unconstitutional, illegal or invalid, such unconstitutionality, illegality or invalidity shall not affect or impair any of the remaining provisions, sentences, clauses, sections or parts of this ordinance.

ENACTED and ORDAINED this 27th day of December , 1983.

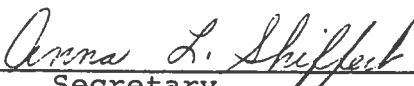
Borough Council of the
Borough of Orwigsburg

Attest:

BY:




President



Secretary

EXAMINED and APPROVED this 27th day of December , 1983.



Mayor