

TOWNSHIP OF MIDDLESEX
Cumberland County, Pennsylvania

ORDINANCE NO. 7-011

AN ORDINANCE BY THE BOARD OF TOWNSHIP SUPERVISORS IN AND FOR MIDDLESEX TOWNSHIP, CUMBERLAND COUNTY, PENNSYLVANIA, IMPOSING A TAX UPON THE OPERATORS OF ESTABLISHMENTS USING AMUSEMENT DEVICES, PROVIDING VARIOUS DEFINITIONS USED THEREIN, CREATING PERMITS, ESTABLISHING ADMINISTRATIVE, COLLECTION AND ENFORCEMENT PROCEDURES AND IMPOSING PENALTIES FOR VIOLATION THEREOF.

The Board of Township Supervisors in and for the Township of Middlesex, Cumberland County, hereby enacts, adopts and ordains as follows:

SECTION 1: TITLE AND STATUTORY AUTHORITY. This Ordinance shall be known and may be cited as the "Middlesex Township Amusement Devices Tax Ordinance", and it is enacted under the authority of the Local Tax Enabling Act enacted by the General Assembly of Pennsylvania on December 31, 1965, P.L. 1257, Act No. 511, as amended and supplemented.

SECTION 2: DEFINITIONS.

A. Definitions. Unless otherwise expressly stated, the following words and phrases used in this Ordinance shall have the meanings and be construed as herein indicated:

(a) Amusement Device - Any machine or device operated by the payment of any consideration, whether by the payment of money to the Operator or by the insertion of a coin, token, plate, card, disk or similar means, for the purposes of entertainment, amusement or game, whether or not a score is registered, whether or not a prize is offered, and whether or not the device utilizes mechanical mechanisms, electrical mechanisms or electronic mechanisms, or any combination thereof, which devices shall include, but not be limited to, conventional pool tables, conventional billiard tables, jukeboxes, pinball machines, bowling game machines, slot machines, video games, computer games, etc.

(2) Operator - Any person who permits the installation or maintenance of any Amusement Device within or upon an Establishment for the purpose of permitting the operation and use of such Amusement Device for a consideration whether paid/received directly or indirectly for such operation and use.

(3) Person - Every natural person, firm, corporation (whether for business or not-for-profit), partnership, association, or any form of unincorporated enterprise. Whenever used in any clause hereinbelow prescribing a penalty, the term "person" when applied to firms, partnerships or associations shall mean the partners or members thereof, and when applied to corporations, the officers thereof.

(4) Establishment - A premises or location within the Township of Middlesex in, within, on, or upon which an Amusement Device is located, installed, used or maintained, except a private family residence where any such Device is installed, used or maintained primarily for the use of family members and occasional guests.

(5) Secretary - The duly appointed Township Secretary in and for the Township of Middlesex.

B. Word Usage. The use of the singular herein shall include the plural, and the use of the masculine shall include the feminine and neuter.

SECTION 3: TAX LEVIED; RATE OF TAX; PAYMENT OF TAX.

A. Effective January 1, 1992, and thereafter, a tax is hereby levied, assessed and imposed, for general revenue purposes, upon the privilege of operating or using an Amusement Device within the Township of Middlesex.

B. The tax is One Hundred Dollars (\$100.00) for each Amusement Device for each calendar year or any portion thereof.

C. The tax shall be due and payable by the Operator of the Establishment on or before January 15 of each calendar year or before such Amusement Device has been installed or located at the Establishment, whichever date shall be later.

D. The tax shall be paid to the Secretary at the Middlesex Township Municipal Building.

E. No reduction or refund of tax paid shall be made or granted if any Amusement Device is removed from the

Establishment, stolen therefrom, damaged, destroyed or otherwise incapacitated, disposed of or transferred after payment is due.

SECTION 4: PERMIT ISSUANCE AND DISPLAY.

A. At the time of payment of the tax levied herein, the Secretary shall issue a permit to the Operator of the Establishment in which an Amusement Device is located.

B. A separate permit describing the Establishment, the Amusement Device and the period for which the tax has been paid shall be issued for each Amusement Device for which the tax has been paid.

C. The Operator of every Establishment in which an Amusement Device or Devices are present shall display in a prominent place in the Establishment at all times every permit issued to such Operator under this Ordinance.

D. It shall be unlawful for an Operator of an Establishment to permit any Amusement Device to be used or operated in the Establishment unless a current and valid permit is displayed as required hereinabove.

E. A permit shall not be transferable or assignable between persons or Operators.

F. A permit shall not be transferable from the Establishment to another location or Establishment.

SECTION 5: REPLACEMENT OF DEVICES.

If any Amusement Device for which a tax is paid and permit issued is physically removed from an Establishment and replaced during any calendar year with a similar Amusement Device, no additional tax shall be required for the replacement Amusement Device for the balance of the tax period, provided that the Secretary is notified at the time of the replacement and the permit previously issued is amended to reflect the replacement.

SECTION 6: DUPLICATE PERMITS.

In case of loss, defacement or destruction of any permit issued under Section 4 above, the Operator to whom such permit was issued shall apply to the Secretary for a duplicate permit, which shall be issued by the Secretary to such Operator upon payment of a fee of Five Dollars (\$5.00).

SECTION 7: AUTHORITY OF SECRETARY.

The Secretary is hereby authorized, empowered and directed to collect the tax, issue permits, make investigations, undertake

collection and enforcement proceedings, and to take such other measures as shall be deemed necessary or convenient to carry this Ordinance into effect.

SECTION 8: LATE PAYMENT PENALTY.

If any tax levied pursuant to this Ordinance shall not be paid when due, a penalty of ten per centum (10%) of the amount of the tax due and unpaid shall be added thereto.

SECTION 9: VIOLATIONS AND PENALTIES. Any person who shall fail, neglect or refuse to comply with any of the provisions of this Ordinance shall be guilty of a violation of this Ordinance, and for each and every violation, upon conviction thereof in a summary proceeding before a District Justice, such person shall be sentenced to pay a fine to the Township of Middlesex of not less than Fifty Dollars (\$50.00) nor more than Three Hundred Dollars (\$300.00) and the costs of prosecution, and in default of payment of such fine and costs, to undergo imprisonment at the Cumberland County Prison for not more than thirty (30) days.

Each day on which any such violation shall be committed shall constitute a separate offense.

SECTION 10: DISPOSITION OF AMOUNTS RECEIVED.

All taxes, penalties and fines collected or received under the provisions of this Ordinance shall be paid into the general fund of the Township of Middlesex for the use and benefit of said Township.

SECTION 11: EFFECTIVE DATE.

This Ordinance shall become effective on January 1, 1992.

SECTION 12: DURATION OF TAX.

This tax shall continue in force on a calendar year basis from year to year hereafter until repealed or amended.

SECTION 13: SEVERABILITY.

In the event that any part, provision, section or clause of this Ordinance shall be held to be invalid, such invalidity shall not affect, impair or invalidate any remaining part, provision, section or clause of this Ordinance or other ordinances affected by this Ordinance, it being the express intention of the Board of Township Supervisors of Middlesex Township that such remainder shall be and remain in full force and effect.

SECTION 14: RELATIONSHIP TO OTHER ORDINANCES.

All other prior ordinances or parts of ordinances inconsistent with the provisions of this Ordinance shall be and

the same are hereby repealed.

ENACTED AND ORDAINED this 20th day of December, 1991.

BOARD OF TOWNSHIP SUPERVISORS
OF MIDDLESEX TOWNSHIP

By Robert M. Eppley
Chairman

ATTEST:

John S. Blair
Township Secretary

(Township Seal)

