

ARTICLE 351
Juke Box Tax

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CROSS REFERENCES

Power to tax - see Act 511 of 12-31-65 (53 P.S.
§ 6901-6924)

Mechanical amusement devices - see BUS. REG. &
TAX. Art. 335

351.01 DEFINITIONS.

The following words and terms, when used in this article, shall have the following meanings, unless the context clearly indicates otherwise:

- (a) "Device" means any juke box taxable under this article.
- (b) "Juke box" means 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 or by the payment of any price, operates or may be operated, for the emission of songs, music or similar amusement.
- (c) "Person" includes natural person, firm, association, copartnership or corporation. (Ord. 84-1967 §1.)

351.02 TAX IMPOSED.

A tax of fifty dollars (\$50.00) per calendar year or portion thereof is hereby imposed for general City purposes on each juke box installed for use or available for rental within the City. However, no tax shall be imposed more than once in any year on an individual device taxable under this article. (Ord. 17-1982 §1. Passed 11-3-82.)

351.03 WHEN PAYABLE.

The taxes imposed under this article, shall be payable to the License Tax Officer 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 device installed for use or available for rental on or before January 1, 1968, such tax shall be payable on or before January 1, 1968, in the case of any such device installed for use after January 1, 1968, such tax shall be payable at the time of installation or first rental. No deduction or refund of any tax under this article 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 the tax. (Ord. 84-1967 §3.)

351.04 CERTIFICATES.

(a) The License Tax Officer shall procure, at the expense of the City, a sufficient number of certificates, on each of which the following information shall be printed or inserted in ink or by typewriter:

- (1) The name of the City.
- (2) The number of the certificate.
- (3) The name and address of the person paying the tax.
- (4) The year for which the tax shall have been paid.
- (5) 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.
- (6) The date when the device was installed or made available for rental on or before January 1, 1968.
- (7) The amount of tax paid.

(b) Whenever any tax has been paid under this article, the License Tax Officer shall prepare in duplicate a certificate. The original of such certificate shall be given to the person paying the tax and the duplicate shall be kept on file by the License Tax Officer. The License Tax Officer shall also 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.

(c) In the 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 License Tax Officer who may issue a new certificate or seal upon payment of a fee of one dollar (\$1.00), and who shall amend the duplicate of the certificate first issued in case that a new certificate has been issued.

(d) In case of removal of any device taxed under this article to another location within the City or in case of a change in the identity of the person operating or managing any such device, such fact shall be reported within five days to the License Tax Officer, who shall immediately amend the certificate and the duplicate certificates. However, no such report or amendment of certificate shall be required in case of temporary removal of a device for any period of ten days or less, where the tax on the device has been previously paid for that year. (Ord. 84-1967 §4.)

351.05 CONFIDENTIALITY.

Any information gained by the License Tax Officer or any other official or agent of the City as a result of any return, investigations, or verifications required or authorized by this article shall be confidential, except for official purposes, and except in accordance with proper judicial order, or as otherwise provided by law. Any disclosures of any such information, contrary to the provisions of this section, shall constitute a violation of this article. (Ord. 84-1967 §5.)

351.06 DELINQUENT PENALTY.

If any tax, imposed in pursuance of the article shall not be paid when due, a penalty of ten percent of the amount of tax due and unpaid shall be added thereto.
(Ord. 84-1967 §6.)

351.07 SUITS FOR TAXES.

All taxes levied by this article, together with all penalties, shall be recoverable by the City Solicitor as other debts of like amount are recovered.
(Ord. 84-1967 §7.)

351.08 DISPOSITION OF TAX.

All taxes and penalties collected or received under the provisions of this article shall be paid into the City treasury for the use and benefit of the City.
(Ord. 84-1967 §10.)

351.99 PENALTY.

Whoever neglects, fails or refuses to furnish correct and complete reports or returns or to pay over any tax levied by this article at the time required; or attempts to do anything whatever to avoid the payment of the whole or any part of the tax imposed by this article shall be fined not more than one thousand dollars (\$1,000) for each and every offense, and the cost of prosecution thereof, and, in default of payment thereof, shall be imprisoned for not more than ninety days (90 days). Such fine or penalty shall be in addition to any other penalty imposed by any other section of this article.
(Ord. 1-2009. Passed 1-6-09.)