

Chapter 35

AMUSEMENT DEVICES

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[HISTORY: Adopted by the Borough Council of the Borough of Heidelberg 7-15-1980 as Ch. 35 of the 1980 Code. Amendments noted where applicable.]

GENERAL REFERENCES

Taxation — See Ch. 99.

§ 35-1. Definitions and usage.

- A. Definitions. Unless otherwise herein expressly stated, the following terms shall have, for the purpose of this chapter, the meanings hereby respectively indicated:

DEVICE — Any jukebox or mechanical amusement device for the use of which for profit a tax is levied under this chapter.

JUKEBOX — 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, operates or may be operated for the emission of song, music or similar entertainment or amusement.

MECHANICAL AMUSEMENT DEVICE — Any device, other than a jukebox, which, upon the insertion of a coin, slug, token, plate or disk, 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, provided that such term shall not include any gambling device or any mechanism that has been judicially determined to be a gambling device.

PERSON — Any natural person, association, copartnership, firm or corporation.

- B. Usage. In this chapter, the singular shall include the plural, and the masculine shall include the feminine and the neuter.

§ 35-2. Licensing provision; fees. [Amended 4-20-1982 by Ord. No. 364, approved 5-12-1982; 3-21-1989 by Ord. No. 388, approved 3-21-1989; 7-20-2010 by Ord. No. 592, §1]

- A. There is hereby imposed a license fee for general borough purposes, under the authority provided to the borough by the laws of the Commonwealth of Pennsylvania and its amendments, upon the privilege of using for profit within the Borough of Heidelberg any jukebox or mechanical amusement devices, as herein defined.
- B. Such license fee shall be payable by the person owning and/or operating the establishment in which the device is installed for use and/or the person, firm or corporation owning the device installed in the establishment in which it is used.

Both the owner of the device and the person owning and/or operating the establishment in which the device is installed are individually responsible for the payment of the license fee and the compliance with the licensing provisions of the ordinance. The license fee will be set by resolution of Borough Council. Each license shall be effective for a 12-month period commencing on the first day of June of each year or any portion thereof.

[Amended 7-20-2010 by Ord. No. 592, §1]

- C. Each device being operated within the Borough of Heidelberg shall have clearly visible, on the device, the name, address and telephone number of the owner of the device and this information shall also be set forth in the application for each device. **[Added 7-20-2010 by Ord. No. 592, §1]**

§ 35-3. Payment of fees; substitutions. [Amended 3-21-1989 by Ord. No. 388, approved 3-21-1989]

The license fee imposed under this chapter shall be payable to the Borough Secretary on or before the 15th day of June of each year. No deduction or refund of any tax payable under this chapter shall be granted in the case of any tax payable for less than a full calendar year or in the case of any device destroyed, stolen, sold or otherwise disposed of or transferred after the payment of such tax; provided, however, that in the case of substitution of any device by another device in the same class, the use of which is taxable under this chapter, no additional tax shall be paid, provided that the total number of devices of the same class in use upon the premises remains no greater than that upon which such tax was paid.

§ 35-4. Issuance of certificates; loss; removal of device.

- A. The Borough Secretary shall procure, at the expense of the borough, a sufficient number of certificates, upon each of which the following information shall be printed or inserted in ink or by typewriter:
 - (1) The name of the borough.
 - (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 date for which such tax shall have been paid.
 - (6) The type of device for which the tax shall have been paid.
 - (7) The amount of the tax paid.
- B. Whenever any tax shall have been paid under this chapter, the Borough Secretary shall prepare in duplicate a certificate as herein prescribed. The original of such certificate, to which the Borough Seal shall be affixed, shall be given to the person paying the tax, and the duplicate shall be kept on file by the Borough Secretary. The Borough Secretary shall also procure and give to each person paying such tax a seal to be affixed to each device for the use of which such tax shall have been paid. Such seal shall indicate the year for which such tax shall have been paid, the type of device and the certificate number.
- C. 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 Borough Secretary, who may issue a new certificate or seal in replacement thereof upon payment of a fee as set from time to time by resolution of the Borough Council and who shall amend the duplicate of the certificate first issued in case that a new certificate has been issued.¹
- D. In the case of the removal of any establishment in which any device for the use of which a tax shall have been paid under this chapter to another location in the borough or in the case of a change in the identity of the person operating or owning such establishment, the person operating such establishment shall report such fact within five days of such change in location or personnel, and the Secretary shall immediately amend the certificate and duplicate certificate.
- E. Before the removal of any device from any establishment, the person operating such establishment shall remove the seal issued under this chapter from such device. Such seal may be affixed to any other device of the same class used in such establishment during the current year.

§ 35-5. Penalty for late payment.

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

§ 35-6. Confidentiality of information.

Any information gained by the Borough Secretary or any other official agent of the borough as a result of any returns, investigations or verifications required or authorized by this chapter 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 information contrary to the provisions of this section shall be constituted a violation of this chapter.

§ 35-7. Collection of payments due.

All taxes imposed by this chapter, together with all penalties, interest and costs, shall be

¹ Editor's Note: Amended at time of adoption of Code (see Ch. 1, General Provisions, Art. I).

recoverable by the Borough Solicitor as debts of like amount are by law recoverable.

§ 35-8. Payments into borough treasury.

All taxes, interest and penalties collected or recovered by the Borough Secretary or any other borough officer or person for or in behalf of the borough shall be paid into the borough treasury as general revenue to be used for general revenue purposes.

§ 35-9. Expenses of administration.

All expenses incurred in the administration of this chapter shall be paid by the borough.

§ 35-10. Exception.

This chapter shall not apply to any person or property as to whom or which it is beyond the legal power of the Borough Council to impose the tax or duties herein provided for.

§ 35-11. Violations and penalties.²

Any person who violates any provision of this chapter shall, upon conviction thereof, be punishable by a fine of not more than \$1,000 and costs of prosecution or, upon default in payment of the fine and costs, by imprisonment in the county jail for a period not to exceed 30 days.

² Editor's Note: Amended at time of adoption of Code (see Ch. 1, General Provisions, Art. I).