

**PITTSTON TOWNSHIP**  
**Luzerne County, Pennsylvania**  
**ORDINANCE NO. 3-01 of 2024**

**AN ORDINANCE OF THE TOWNSHIP OF PITTSTON, LUZERNE COUNTY, PENNSYLVANIA, REPEALING ORDINANCE NO. 4 OF 1982, REPEALING ORDINANCE NO. 1 OF 2002, REPEALING RESOLUTION NOS. 4 AND 9 OF 1982 AND ESTABLISHING THE REQUIREMENTS FOR MECHANICAL AMUSEMENT DEVICES AND ELECTRICAL AND/OR ELECTRONIC AMUSEMENT DEVICES**

**WHEREAS**, the Township of Pittston previously enacted Ordinances and Resolutions relating to the imposition of a mechanical device tax; and

**WHEREAS**, the Board of Supervisors has deemed it in the best interests of the Township to replace these resolutions and ordinances with the adoption of this Ordinance.

**NOW THEREFORE, BE AND IT IS HEREBY ORDAINED AND ENACTED** by the Board of Supervisors of the Township of Pittston, Luzerne County, Pennsylvania, as follows:

**Section 1. Repealer.**

Ordinance No. 4 of 1982, Ordinance No. 1 of 2002, and Resolution Nos. 4 and 9 of 1982 are hereby **REPEALED** in their entirety and replaced as set forth herein.

**Section 2. Short Title.**

This Ordinance shall be known and may be cited as the Pittston Township Mechanical Amusement Device Tax Ordinance.

**Section 3. Definitions and Word Usage.**

The following words, when used in this article, shall have the meanings ascribed to them in this section, except where the context clearly indicates or requires a different meaning:

**CRYPTOCURRENCY**

A digital currency (Bitcoin, Ethereum, Tether, BNB, et al) that can be used to buy goods and services using an online ledger with strong cryptography to secure online transactions and using a technology known as blockchain.

**DEVICE**

An electrical and/or an electronic amusement machine or mechanical amusement machine, or both.

**ESTABLISHMENT**

Any place, business, company, organization or building within the Township of Pittston, except a private residence.

**GAMBLING DEVICE**

Any device, machine or apparatus used for the playing of poker, blackjack, keno, bingo or other casino game by the insertion therein of any coin, currency, slug or token or by the payment of any price by internet, mobile app, mobile device or NSF.

**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 amusement.

**MECHANICAL AND ELECTRICAL AMUSEMENT DEVICE**

Any video or electronic device, machine or apparatus which, upon the insertion of a coin, token, slug or use of NSF therein, or upon payment of a fee, may be operated by the public generally for the playing of games and/or amusements, the object of which is to secure a special number, symbol, figure or groups thereof, arrangement, pattern or score by the exercise of skill in the operation or manipulation of such device.

**NEAR FIELD COMMUNICATION (NFC)**

A short-range wireless technology that uses a smartphone, tablet, wearable, payment card or other mechanism to exchange data between two devices that are close to one another and which can be used for making payment(s) for the playing of a game on a device.

**PERSON**

Includes any person, firm, corporation or association which shall, at any time, have in its possession for use or operation within Pittston Township any amusement devices as used in this article for the use or operation by the general public.

**POOL TABLE**

Any device or apparatus upon which billiards, pool or similar game for which a fee is charged.

**VENDING MACHINE**

Any machine which, upon the insertion of a coin, slug, token, plate, disk, key or for which cash is paid to operate it or a charge account is maintained for subsequent payment emits an article of merchandise or provides a service. This term shall include but shall not be limited to the following types of machines: peanut vending machines, beverage vending machines, cigarette vending machines, bread vending machines, milk vending machines, candy vending machines, ice vending machines, and other similar types of machines.

**Section 4. Compliance Required.**

No person, firm or corporation shall engage in the business of a distributor or proprietor of an establishment containing vending machines, jukeboxes, or mechanical and electrical amusement devices as the terms are herein defined, without first having complied with the provisions of this Ordinance providing for a tax upon the privilege of using such machines or devices for profit within the Township of Pittston.

**Section 5. Imposition of Tax, Statutory Authority, Tax Rates.**

There is hereby imposed a tax, for general Township purposes, under the authority of the Local Tax Enabling Act, approved by the General Assembly on December 31, 1965, as amended, upon the privilege of using for profit within the Township of Pittston any vending machine, jukebox or mechanical and electrical amusement device, as herein defined. Such tax shall be payable by the person owning and/or operating the establishment or the senior employee in charge of the establishment in which such stand-alone machine or device is installed or located for use. Such tax shall be payable at the following rate per calendar year per each stand-alone machine or device:

Gambling and Skill Machine:	\$300.00
Cigarette Machines:	\$200.00
Jukebox Machines:	\$150.00
Food Vending Machines	\$100.00
Candy Vending Machines:	\$100.00
Gum Ball Machines:	\$25.00
Small Toy Machines:	\$25.00
Beverage Vending Machines:	\$100.00
All types of Riding Machines:	\$100.00
All types of Card Machines:	\$25.00
All types of Video Game Machines:	\$150.00
All types of Prize (Toy) Machines:	\$200.00
Pool Table:	\$50.00
Coffee Machines:	\$50.00
Newspaper Machines:	\$50.00
Change Machines:	\$50.00
All Other Machines:	\$50.00

**Section 6. Terms of Payment.**

The tax imposed under this article shall be payable to Pittston Township Municipality on or before the 1st day of July of the reporting year. In the case of a machine or device which is installed after the 1st day of July of the reporting year, the tax imposed under this article shall be paid prior to the use of the machine or device. No deduction or refund of any tax payable under this article shall be granted in the case of any tax payable for less than a full calendar year or in the case of any machine or device being destroyed, stolen, sold or otherwise disposed of or transferred out of the Township of Pittston after the payment of such tax.

**Section 7. Late Charges; Violations and Penalties.**

If any tax levied in pursuance of this article shall not be paid when due, a penalty of 10% of the amount of tax due and unpaid shall be added thereto, together with interest thereon at the rate of 1.5% per month until paid.

For each and every violation of the provisions of this Ordinance, any person, firm, or corporation violating any of the provisions of this Ordinance shall constitute a summary offense and upon conviction by the Magisterial District Judge thereon shall be fined not less than three hundred (\$300.00) Dollars and not more than six hundred (\$600.00) Dollars for each such violation of this Ordinance.

**Section 8. Confidentiality**

All information gained by the Township and/or its Employees or its designee or any other officer or agent of the Township by reason of any returns, 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.

**Section 9. Exemptions.**

The following devices shall be exempt from tax:

- A. Fuel-dispensing devices.
- B. Public parking meters.
- C. Automated Teller Machines.
- D. Washing and Drying Machines
- E. Any and all devices exempt pursuant to federal, state and local legislation effective as of the date of this Ordinance and as may be hereinafter enacted.

**Section 10. Severability**

The provisions of this Ordinance shall be severable, and if any of its provisions shall be held to be unconstitutional, invalid, unenforceable or beyond the power of the Township of Hanover, said provision or provisions shall not be construed to affect the validity of any of the remaining portions of this Ordinance. It is hereby declared as the intent of the Commissioners of the Township of Hanover that this Ordinance would have been adopted had such unconstitutional, invalid or unauthorized provision or provisions not been included therein.

**Section 11. Effective Date**

This Ordinance shall become effective immediately.

**DULY ENACTED AND ORDAINED**, by the Supervisors of the Township of Pittston, Luzerne County, Pennsylvania in lawful session duly assembled this 18<sup>th</sup> day of March, 2024.

Submitted by Mr./Ms. Taroli.....

Seconded by Mr./Ms. Slezak.....

ROLL CALL  
BOARD OF SUPERVISORS

<i>Supervisors:</i>	<u>Yea</u>	<u>Nay</u>	<u>Abstain</u>	<u>Absent</u>
Mr. David A. Slezak, Chairman	[X]	[ ]	[ ]	[ ]
Mr. Joseph Hawk	[ ]	[ ]	[ ]	[X]
Ms. Deborah Taroli	[X]	[ ]	[ ]	[ ]

By: David A. Slezak  
DAVID A. SLEZAK  
Chairman, Board of Supervisors

ATTEST:

Kyle Rozitski  
KYLE ROZITSKI, SECRETARY  
(SEAL)

