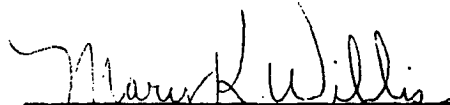


BOROUGH OF WEST NEWTON
WESTMORELAND COUNTY, PENNSYLVANIA

I, MARY K. WILLIS, Secretary/Treasurer of the Borough of West Newton, Westmoreland County, Pennsylvania, do hereby certify the attached to be a true and correct copy of Ordinance Number 1989-1 of the Borough of West Newton, Westmoreland County, Pennsylvania entitled: " AN ORDINANCE AMENDING ORDINANCE NUMBER 1966-2, AS AMENDED, AN ORDINANCE PROVIDING FOR THE LEVY AND COLLECTION OF A TAX, FOR GENERAL BOROUGH PURPOSES, UNDER THE AUTHORITY OF THE ACT OF THE GENERAL ASSEMBLY OF THE COMMONWEALTH OF PENNSYLVANIA, APPROVED DECEMBER 31, 1965, ACT NO. 511, AND KNOWN AS "THE LOCAL TAX ENABLING ACT OF 1965" AND ITS AMENDMENTS, UPON THE PRIVILEGE OF USING FOR PROFIT WITHIN THE BOROUGH OF WEST NEWTON, CERTAIN MACHINES OR DEVICES FOR AMUSEMENT, ENTERTAINMENT AND THE RENDITION OF MUSIC WHICH ARE OPERATED BY THE INSERTION OF A COIN, SLUG, TOKEN, PLATE, DISC OR KEY; AND PROVIDING FOR THE COLLECTION OF SUCH TAX AND PRESCRIBING PENALTIES IN ORDER TO PROVIDE FOR A PRO-RATION OF THE ANNUAL TAX WHEN A MECHANICAL AMUSEMENT DEVICE, AN ELECTRONIC AMUSEMENT DEVICE OR A JUKE BOX IS INSTALLED DURING THE CALENDAR YEAR AND TO PLACE THE INITIAL RESPONSIBILITY FOR PAYMENT OF THE AMUSEMENT DEVICE TAX UPON THE PERSON OPERATING THE ESTABLISHMENT IN WHICH EACH "DEVICE" IS INSTALLED FOR USE".


Mary K. Willis, Secretary/Treasurer
BOROUGH OF WEST NEWTON

BOROUGH OF WEST NEWTON
WESTMORELAND COUNTY, PENNSYLVANIA

ORDINANCE NUMBER - 1989 - 1

AN ORDINANCE AMENDING ORDINANCE NUMBER 1966-2, AS AMENDED, AN ORDINANCE PROVIDING FOR THE LEVY AND COLLECTION OF A TAX, FOR GENERAL BOROUGH PURPOSES, UNDER THE AUTHORITY OF THE ACT OF THE GENERAL ASSEMBLY OF THE COMMONWEALTH OF PENNSYLVANIA, APPROVED DECEMBER 31, 1965, ACT NO. 511, AND KNOWN AS "THE LOCAL TAX ENABLING ACT OF 1965" AND ITS AMENDMENTS, UPON THE PRIVILEGE OF USING FOR PROFIT WITHIN THE BOROUGH OF WEST NEWTON, CERTAIN MACHINES OR DEVICES FOR AMUSEMENT, ENTERTAINMENT AND THE RENDITION OF MUSIC WHICH ARE OPERATED BY THE INSERTION OF A COIN, SLUG, TOKEN, PLATE, DISC OR KEY; AND PROVIDING FOR THE COLLECTION OF SUCH TAX AND PRESCRIBING PENALTIES IN ORDER TO PROVIDE FOR A PRO-RATION OF THE ANNUAL TAX WHEN A MECHANICAL AMUSEMENT DEVICE, AN ELECTRONIC AMUSEMENT DEVICE OR A JUKE BOX IS INSTALLED DURING THE CALENDAR YEAR AND TO PLACE THE INITIAL RESPONSIBILITY FOR PAYMENT OF THE AMUSEMENT DEVICE TAX UPON THE PERSON OPERATING THE ESTABLISHMENT IN WHICH EACH "DEVICE" IS INSTALLED FOR USE.

BE IT ORDAINED AND ENACTED by the Town Council of the Borough of West Newton, Westmoreland County, Pennsylvania, and it is hereby ordained and enacted by the authority of the same as follows:

SECTION 1: Section 2 of Ordinance No. 1966-2, as amended, is hereby amended to read:

SECTION 2: There is hereby imposed a tax, for general Borough purposes under the authority of the act of the General Assembly of the Commonwealth of Pennsylvania, approved December 31, 1965, Act No. 511, and known as "The Local Tax Enabling Act" and its amendments, upon the

privilege of using for profit, within the Borough of West Newton, any juke box, mechanical amusement device or electronic amusement device as herein defined. Such tax shall be payable by the person operating the establishment in which such device is installed for use, or by the person owning such device if agreed to by the person operating the establishment in which such device is installed for use. Such tax shall be payable at the following rate: On each mechanical amusement device or electronic amusement device FIFTY AND NO/CENTS (\$50.00) DOLLARS for the calendar year; on each juke box TEN AND NO/CENTS (\$10.00) DOLLARS for the calendar year. If any juke box, mechanical amusement device or electronic amusement device as herein defined is installed during the calendar year, the fees shall be pro-rated to reflect the number of months left in the calendar year, including the month of installation. For example, the person owning any mechanical amusement device or electronic amusement device as herein defined or juke box installed in July of any calendar year would be charged TWENTY-FIVE AND NO/CENTS (\$25.00) DOLLARS or FIVE AND NO/CENTS (\$5.00) DOLLARS respectively for that year.

SECTION 2: Section 3 of Ordinance No. 1966-2, as amended, is hereby amended to read:

SECTION 3: The tax imposed under this ordinance shall be

payable to the Borough Secretary, on or before the 10th day of April, 1989, and on or before the 10th day of January of each and every year thereafter so long as this ordinance shall remain in force. With the exception of the pro-ration of tax allowed under SECTION 2 of this Ordinance, as hereby amended, no deduction or refund of any tax payable under this ordinance 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, or for any other cause after the payment of such tax. Provided, however, in the case of the substitution of any device by another device in the same class, the use of which is taxable under this ordinance, 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.

SECTION 3: This ordinance is enacted under the authority of the Act of the General Assembly of the Commonwealth of Pennsylvania, approved December 31, 1965, Act No. 511, and known as "The Local Tax Enabling Act" and its amendments.

SECTION 4: Any ordinance or part of an ordinance in conflict with the terms of this Ordinance is, and the same are, hereby repealed.

SECTION 5: If any one or more sections, subsections, sentences,

clauses or phrases of this ordinance is for any reason held to be unconstitutional, unlawful or invalid, such decision shall not effect the constitutionality, legality or validity of the remaining portions of this ordinance. The Council of the Borough of West Newton declares that it would have passed this ordinance or any one or more remaining sections, subsections, sentences, clauses and phrases thereof, irrespective of the fact that any one or more sections, subsections, sentences, clauses or phrases be declared unconstitutional, unlawful or invalid.

SECTION 6: This ordinance shall take effect on April 1, 1989.

ORDAINED AND ENACTED THIS 13th day of FEBRUARY, 1989.

ATTEST:

BY Robert P. Kuchar
Robert P. Kuchar, President

Mary K. Willis
Mary K. Willis, Secretary

EXAMINED AND APPROVED by me this 13 day of Feb, 1989.

George J. Thuransky
George J. Thuransky, Mayor