

**CHAPTER 24**  
**TAXATION, SPECIAL**

**PART 1**

**REALTY TRANSFER TAX**

- §24-101. Imposition of Tax
- §24-102. Administration
- §24-103. Interest

**PART 2**

**BUSINESS PRIVILEGE TAX**

- §24-201. Short Title
- §24-202. Definitions
- §24-203. Levying of Tax
- §24-204. Returns
- §24-205. License
- §24-206. Posting
- §24-207. Penalty
- §24-208. Continuing Offense
- §24-209. Duties of the Tax Administrator
- §24-210. Confidential Nature of Returns, Etc.
- §24-211. Suit on Collection and Penalty

**PART 3**

**EARNED INCOME AND NET PROFITS TAX**

- §24-301. Incorporation by Reference
- §24-302. Definitions
- §24-303. Imposition of Tax
- §24-304. Administration; Powers and Duties of Officer
- §24-305. Exemptions and Credits
- §24-306. Effective Date

## **PART 4**

### **LOCAL SERVICES TAX**

- §24-401. Title
- §24-402. Definitions
- §24-403. Imposition of Tax
- §24-404. Exemptions
- §24-405. Collection of the Tax
- §24-406. Tax Collector
- §24-407. Powers of Tax Collector
- §24-408. Interest, Penalties, Costs and Attorney Fees
- §24-409. Violations of the Part

## **PART 5**

### **SENIOR CITIZEN EXEMPTION**

- §24-501. Definitions
- §24-502. Limitation of Assessment for Eligible Taxpayers
- §24-503. Participation in Limitation of Tax Assessment Program
- §24-504. Rules and Regulations

## **PART 6**

### **LOCAL TAXPAYERS BILL OF RIGHTS**

- §24-601. Provisions
- §24-602. Disclosure Statement
- §24-603. Appeals Procedures
- §24-604. Hearing Officer
- §24-605. Taxpayer Rights Coordinator
- §24-606. Fee

## **PART 7**

### **AMUSEMENT TAX**

- §24-701. Short Title
- §24-702. Rules of Construction
- §24-703. Definitions
- §24-704. License Required
- §24-705. Application for License
- §24-706. Persons Ineligible for Licenses
- §24-707. Conditions for Insurance
- §24-708. Construction of Provisions
- §24-709. License Fees
- §24-710. Issuance and Display
- §24-711. Inspection
- §24-712. Revocation, Debarment and Contraband Declaration
- §24-713. Prohibition of Suggestion or Promise of Nonprosecution
- §24-714. Violations and Penalties



**PART 1**

**REALTY TRANSFER TAX**

**§24-101. Imposition of Tax.**

Borough of East McKeesport adopts the provisions of Article XI-D of the Tax Reform Code of 1971 and imposes a realty transfer tax as authorized under that Article subject to the rate limitations therein. The tax imposed under this Section shall be at the rate of 1%.

*(Ord. 873, -/-/----, §1)*

**§24-102. Administration.**

The tax imposed under §24-101 and all applicable interest and penalties shall be administered, collected and enforced under the Act of December 31, 1965, P.L. 1257, No. 511, as amended, known as the "Local Tax Enabling Act"; provided, that if the correct amount of the tax is not paid by the last date prescribed for timely payment, Borough of East McKeesport, pursuant to §1102-D of the Tax Reform Code of 1971, 72 P.S. §8102-D, authorizes and directs the Department of Revenue of the Commonwealth of Pennsylvania to determine, collect and enforce the tax, interest and penalties.

*(Ord. 873, -/-/----, §2)*

**§24-103. Interest.**

Any tax imposed under §24-101 that is not paid by the date the tax is due shall bear interest as prescribed for interest on delinquent municipal claims under the Act of May 16, 1923, P.L. 207, No. 153, 53 P.S. §7101 *et seq.*, as amended, known as the "Municipal Claims and Tax Liens Act." The interest rate shall be the lesser of the interest rate imposed upon delinquent Commonwealth taxes as provided in §806 of the Act of April 9, 1929, P.L. 343, No. 176, 72 P.S. §806, as amended, known as the "Fiscal Code," or the maximum interest rate permitted under the Municipal Claims and Tax Liens Act for tax claims.

*(Ord. 873, -/-/----, §3)*



**PART 2**

**BUSINESS PRIVILEGE TAX**

**§24-201. Short Title.**

This Part shall be known as the "Business Privilege Tax Ordinance."

(Ord. 719, 7/13/1989, §I)

**§24-202. Definitions.**

The following words and phrases, when used in this Part, shall have the meanings ascribed to them in this Section, except where the context clearly indicates a different meaning:

**BOROUGH** - Borough of East McKeesport, Allegheny County, Pennsylvania.

**BUSINESS** - any activity carried on or exercised for gain or profit in the Borough of East McKeesport Allegheny County, Pennsylvania, including, but not limited to, the sale of merchandise or other tangible personalty or the performance of services and the rental of personalty and/or realty.

**CALENDAR YEAR** - for the first year of this Part shall mean September 1, 1989, through December 31, 1989, and shall mean the period January 1 to December 31, inclusive for the period January 1, 1990, thereafter.

**LICENSE YEAR** - the period from September 1 through December 31 during the first year of this Part and January 1 to December 31, inclusive for the period January 1, 1990, thereafter.

**PERSON** - any individual, partnership, limited partnership, association, firm or corporation. Whenever used in any subsection prescribing or imposing a penalty, the term "person" as applied to associations shall mean the partners or members thereof, and as applied to corporations, the officers thereof.

**TAXPAYER** - a person subject to the payment of the tax imposed by this Part.

**TAX ADMINISTRATOR** - the person duly appointed by the Council of the Borough of East McKeesport to administer the within tax.

**TAX YEAR** - the period from September 1, 1989, through December 31, 1989, for the first year of this Part and shall mean January 1 to December 31, inclusive for the period July 1, 1990, and thereafter.

**WHOLESALE DEALER or WHOLESALE VENDOR** - any person who sells to dealers in or vendors of goods, wares and merchandise and to no other persons.

(Ord. 719, 7/13/1989, §II)

**§24-203. Levying of Tax.**

There is hereby levied for the tax year 1989 and annually thereafter a tax for general revenue purposes of the privilege of doing business as herein defined as follows:

- A. **Rate and Basis of Tax.** The rate of the tax on each and every dollar of the whole or gross volume of business transacted within the territorial limits of the Borough of East McKeesport shall be one mill; one mill shall mean \$1 per \$1,000 of gross volume of business.
- B. **Computation of Volume of Business.**
  - (1) Every person subject to the payment of the tax hereby imposed who has commenced his business prior to the full calendar year prior to the tax year shall compute his annual estimated gross volume of business upon the actual gross amount of business transacted by him during said immediately preceding calendar year.
  - (2) Every person subject to the payment of the tax hereby imposed who has commenced or who commences his business less than 1 full year prior to the beginning of the license year, shall compute his annual gross volume of business for such license year upon the gross volume of business transacted by him during the first month in business multiplied by 12.
  - (3) Every person subject to the payment of the tax hereby imposed who commences his business subsequent to the beginning of the license year, shall compute his annual gross volume of business for such license year upon the gross volume of business transacted by him during the first month of his engaging in business multiplied by the number of months he engages in business in such license year.
  - (4) Every person subject to the payment of the tax hereby imposed who engages in a business temporary, seasonal or itinerant by its nature, shall compute his annual gross volume of business upon the actual gross amount of business transacted by him during the license year. The aforementioned shall be required to make a minimum payment in an amount determined by the Tax Administrator prior to their engaging in business.

- (5) The Tax Administrator is hereby authorized to accept payment under protest of the amount of business privilege tax claimed by the Borough in any case where the taxpayer disputes the validity or amount of the Borough's claim for tax. If it is thereafter judicially determined by a court of competent jurisdiction that the Borough has been overpaid, the amount of the over payment shall be refunded to the taxpayer. The provisions of this Section shall be applicable to cases in which the facts are similar to those in a case litigated in a court of competent jurisdiction.
- (6) Payments made under the Mercantile License Tax for business to which this tax is applicable shall be credited to this tax and vice versa.

**C. Persons, Business and Receipts Exempted.**

- (1) **Persons and Businesses.** Persons employed for a wage or salary, nonprofit corporations or associations organized for religious, charitable or educational purposes, agencies of the Government of the United States or of the Commonwealth of Pennsylvania and the business of any political subdivision, or of any authority created or organized under and pursuant to any act of assembly are exempt from the provisions of this Part.
- (2) No such tax shall be assessed and collected on a privilege, transaction, subject or occupation which is subject to a state tax or license fee, and which tax or license fee has been held by the Courts of Pennsylvania to be the basis for exemption from the imposition of a business privilege tax by a municipality.
- (3) **Utilities.** No such tax shall be assessed and collected on the gross receipts from utility service of any person or company whose rates of service are fixed and regulated by the Pennsylvania Public Utility Commission; or on any public utility service rendered by any such person or company or on any privilege or transaction involving the rendering of any such public utility service.
- (4) **State Tax on Tangible Property.** No such tax shall be assessed and collected on the privilege of employing such tangible property as is subject to a State tax except on sales of admission to places of amusement or on sales or other transfers of title or possession of property.
- (5) Any other person exempt by law from the imposition of this tax.

TAXATION, SPECIAL

- D. **Determination of Gross or Whole Volume Business.** Gross or whole volume of business upon which the tax hereunder is computed shall include the gross consideration credited or received for or on account of sales made, rentals and/or services rendered, subject only to the following allowable deductions and exemptions:
- (1) The dollar volume of business transacted by wholesale and retail dealers derived from the resale of goods, wares and merchandise taken by any dealer as trade-in or as part payment for other goods, wares and merchandise, except to the extent that the resale price exceeds the trade-in allowance.
  - (2) Refunds, credits or allowances given by a taxpayer to a purchaser on account of defects in goods, wares or merchandise sold, or on account of goods, wares or merchandise returned.
  - (3) Any commissions paid by a broker to another broker on account of a purchase or sales contract initiated, executed or cleared with such other broker.
  - (4) Bad debts, where the deduction is also taken in the same year for Federal Income Taxation purposes.
  - (5) Taxes collected as agent for the United States of America, Commonwealth of Pennsylvania or the Borough of East McKeesport or other political subdivision.

**PARTIAL EXEMPTIONS** - Where gross or whole volume of business in its entirety cannot be subjected to the tax imposed by this Part by reason of the provisions of the Constitution of the United States or any other provision of law, the Tax Administrator with the approval of the Council of the Borough of East McKeesport shall establish rules and regulations and methods of allocation and evaluation so that only that part of the gross or whole volume of business which is property attributable and allowable to doing business in the Borough shall be taxed hereunder.

**RECORDS** - the taxpayer, to obtain the foregoing enumerated exclusions and deductions, shall keep books and records of his business so as to show clearly, accurately and separately the amount of such sales and services as are excluded from the tax and the amounts of such sales and services which he is entitled to deduct from the gross volume of business as hereinbefore provided.

(Ord. 719, 7/13/1989, §III)

**§24-204. Returns.**

1. Every return shall be made upon a form furnished by the Tax Administrator. Every person making a return shall certify the correctness thereof by affidavit. Each return shall be documented by appropriate schedule to verify their accuracy.
2. Every person subject to the tax imposed by this Part who commenced his business at least 1 full year prior to the beginning of any license year shall on or before the March 15 of each year file with the Tax Administrator a return setting forth his name, his business and business address, and such other information as may be necessary in arriving at the actual gross amount of business transacted by him during the preceding calendar year, and the amount of the tax due in the year 1989, said filing shall be on or before September 15, 1989.
3. Every person subject to the tax imposed by this Part who has commenced his business less than 1 full year prior to the beginning of any license year shall on or before March 15 of each year file with the Tax Administrator a return setting forth his name, his business, business address and such other information as may be necessary in arriving at the actual gross amount of business transacted by him during the first month of business and the amount of the tax due. For the year 1989, said filing shall be on or before September 15, 1989.
4. Every person subject to the tax imposed by this Part who commences business subsequent to the beginning of any license year shall within 40 days from date of commencing such business file a return with the Tax Administrator setting forth his name, his business and business address, and such information as may be necessary in arriving at the actual gross amount of business transacted by him during his first month of business and the amount of the tax due.
5. Every person subject to the payment of the tax imposed by this Part who engages in a business temporary, seasonal or itinerant by its nature, shall within 7 days from the day he completes such business file a return with the Tax Administrator setting forth his name, his business address and such information as may be necessary in arriving at the actual gross amount of business transacted by him during such period and the amount of tax due.
6. Any person going out of or ceasing to do business shall within 7 days from the date of ceasing to do business, file a return showing the actual gross volume of business conducted and done by such person during that tax year in which said person ceased doing business, and pay the tax due as computed thereon at the rate herein provided for at the time of filing said return. If such tax has been previously paid based upon estimated gross receipts, the taxpayer shall be entitled to a refund, without interest, of any excess tax paid for the tax year in which business was terminated.

TAXATION, SPECIAL

7. **Payment of Tax And Penalties for Late Payment.** The Business Privilege Tax levied pursuant to this Part shall be due and payable on the date on which the taxpayer is required to file a return as set forth above and if the same is not paid on said date, a penalty of 1% of tax due for each month or fractional month delinquent plus interest of 0.5% of tax due on each month or fractional delinquency shall be added thereto until paid.
8. **Receipt.** The Tax Administrator shall, upon payment to him of the Business Privilege Tax, give the person paying the same a receipt therefor, or the Tax Administrator as the case may be.

*(Ord. 719, 7/13/1989, §IV)*

**§24-205. License.**

After the effective date of this Part, any person desiring to conduct, or to continue to conduct any business, as herein defined, within the Borough shall file with the Tax Administrator an application for a business privilege license.

*(Ord. 719, 7/13/1989, §V)*

**§24-206. Posting.**

The license issued shall be conspicuously posted in the place of business for which the said license is issued, and shall remain in effect for the license year or fraction of year for which said license was issued. In cases where more than one place of business is conducted, a separate license shall be issued for each place of business. Any taxpayer who is in default in payment of tax due hereunder shall be refused a license until such tax is paid in full.

*(Ord. 719, 7/13/1989, §VI)*

**§24-207. Penalty.**

Any person who shall conduct, transact or engage in any of the businesses subject to the tax imposed by this Part without having first secured a business privilege license for the year, or any person who shall fail to file a tax return as required by the provisions of this Part, or any person who shall willfully file a false return, shall, upon conviction thereof, shall be sentenced to a fine not to exceed \$600 plus costs and, in default of payment of said fine and costs, to a term of imprisonment not to exceed 30 days.

*(Ord. 719, 7/13/1989, §VII; as amended by Ord. 828, 6/12/2003, §1)*

**§24-208. Continuing Offense.**

Each day on which such person violated this Part may be considered as a separate offense and punishable as such as aforeprovided.

*(Ord. 719, 7/13/1989, §VIII)*

**§24-209. Duties of the Tax Administrator.**

1. The Tax Administrator is charged with the duties of receiving the taxes, fines and penalties imposed by this Part. It shall be his duty to keep a record showing the amount received by him from each person paying the tax and the date of such receipt.
2. The Tax Administrator and his duly appointed deputies are hereby empowered with the approval of the Council of the Borough of East McKeesport to prescribe, adopt and promulgate rules and regulations relating to any matter pertaining to the collection, administration and enforcement of this Part, including provisions for the examination and correction of returns, and payments alleged or found to have occurred, and charged with enforcing the provisions of this Part and any rules and/or regulations promulgated pursuant hereto.
3. In the event the person to be assessed neglects or refuses to make a return, then in such case the Tax Administrator or his duly appointed deputies shall assess said person or persons on such an amount of whole or gross volume of business as the said Tax Administrator or his deputies deem reasonable and appropriate. In all cases of assessment the Tax Administrator or his duly appointed deputies shall give the parties assessed a notice in which shall be stated the trade, business, occupation or class, and the amount of the Business Privilege Tax imposed or levied.
4. The taxpayer shall maintain such records and books of account as will enable him to make a true and accurate return in accordance with the provisions of this Part. Such accounts and records must disclose in detail the gross receipts and other data pertaining to the taxpayer's gross volume of business, and must be sufficiently complete to enable the Tax Administrator or his deputies to verify all transactions. The Tax Administrator or his deputies are hereby authorized to examine the books, papers and records of any person or persons subject to or opposed to the tax imposed by this Part, in order to verify the accuracy of the return made, or if no return was made, ascertain the tax due.
5. Any person aggrieved by any decision of the Tax Administrator shall have the right to appeal to the Court of Common Pleas, as in other cases.

*(Ord. 719, 7/13/1989, §IX)*

**§24-210. Confidential Nature of Returns, Etc.**

Any information gained by the Tax Administrator or any other official, agent or employee of the District as a result of any returns, investigations, hearings or verifications required or authorized by this Part, shall be confidential, except in accordance with proper judicial order as otherwise provided by law.

*(Ord. 719, 7/13/1989, §X)*

**§24-211. Suit on Collection And Penalty.**

1. The Tax Administrator or his duly appointed deputies shall have the power in the name of the Borough to institute proceedings against any and all persons who violate the provisions of this Part.
2. If for any reason the tax is not paid when due and suit is brought for the recovery of any such tax, the person liable therefor, shall, in addition, be liable for the costs of collection and interest and penalties herein imposed.

*(Ord. 719, 7/13/1989, §XI)*

**PART 3**

**EARNED INCOME AND NET PROFITS TAX**

**§24-301. Incorporation by Reference.**

Act 32 (53 P.S. §6924.101 through 53 P.S. §6924.901) and its definitions, duties, directives, rules, regulations, powers and penalties is hereby adopted by reference as if same had been set forth fully herein.

*(Ord. 896, 12/8/2011, §1)*

**§24-302. Definitions.**

The following words and phrases are included herein when used in this Section shall have the meanings given to them in this Section unless the context clearly indicates otherwise:

**DOMICILE** - the place where a person lives and has a permanent home and to which the person has the intention of returning whenever absent. Actual residence is not necessarily domicile, for domicile is the fixed place of abode which, in the intention of the taxpayer, is permanent rather than transitory. Domicile is the voluntarily fixed place of habitation of a person, not for a mere special or limited purpose, but with the present intention of making a permanent home, until some event occurs to induce the person to adopt some other permanent home. In the case of a business, domicile is that place considered as the center of business affairs and the place where its functions are discharged.

**EARNED INCOME** - the compensation as required to be reported to or as determined by the Department of Revenue under §303 (fn2) of the Act of March 4, 1971 (P.L. 6, No. 2), known as the "Tax Reform Code of 1971," and rules and regulations promulgated under that section. Employee business expenses as reported to or determined by the Department of Revenue under Article III of the Tax Reform Code of 1971 shall constitute allowable deductions in determining earned income. The term does not include offsets for business losses. The amount of any housing allowance provided to a member of the clergy shall not be taxable as earned income.

**NET PROFITS** - the net income from the operation of a business, other than a corporation, as required to be reported to or as determined by the Department of Revenue under §303 of the Act of March 4, 1971 (P.L. 6, No. 2), known as the "Tax Reform Code of 1971," and rules and regulations promulgated under that section.

**NONRESIDENT** - a person or business domiciled outside the political subdivision levying the tax.

**RESIDENT** - a person or business domiciled in the political subdivision levying the tax.

## TAXATION, SPECIAL

**TAX COLLECTION COMMITTEE (TCC)** - the Southeast Tax Collection Committee established to govern this Tax Collection District for the purpose of income tax collection.

**TAX COLLECTION DISTRICT (TCD)** - the Southeast Tax Collection District is established under §504 of Act 32.

**TAX OFFICER/TAX COLLECTOR** - the agency engaged to administer and collect earned income taxes for this Tax Collection District. Unless otherwise specifically provided, for purposes of the obligations of an employer, the term shall mean the tax officer for the Tax Collection District within which the employer is located, or, if an employer maintains workplaces in more than one district, the tax officer for each such district with respect to employees principally employed therein.

In addition to the above definitions, this section incorporates by reference those words, phrases and definitions as listed in Act 32 (53 P.S. §6924.101 through 53 P.S. §6924.901).

*(Ord. 896, 12/8/2011, §2)*

### **§24-303. Imposition of Tax.**

1. **Resident Tax.** A tax at the rate of 1.000% is hereby levied on all earned income and net profits, as defined by Act 32, on residents of the Borough of East McKeesport.
2. **Nonresident Tax.** A tax at the rate of 0.000% is hereby levied on all earned income and net profits earned by nonresidents for work done or services performed or rendered in the Borough of East McKeesport.
3. All changes shall remain in effect on a calendar year basis without annual reenactment unless the rate of tax is subsequently changed.

*(Ord. 896, 12/8/2011, §3)*

### **§24-304. Administration; Powers and Duties of Officer.**

The collection and administration of the tax provided for in this Part shall be performed by the tax officer appointed by the Tax Collection Committee. Said tax officer shall receive compensation for services and expenses as determined by agreement between the TCC and the tax officer. The tax officer shall have the powers as provided for by the Local Tax Enabling Act.

*(Ord. 896, 12/8/2011, §4)*

### **§24-305. Exemptions and Credits.**

No exemptions or credits based on age or income, or any other conditions granted by this Part. Nothing in this Part is intended to preclude or inhibit any credit or exemption imposed by act of law or regulation.

*(Ord. 896, 12/8/2011, §5)*

**§24-306. Effective Date.**

This Part shall be effective January 1, 2012. It is the intention of the governing body of the Borough of East McKeesport that this Part shall provide procedural modifications only to the previously adopted earned income tax ordinance, and no gap as to imposition of the tax set forth herein should be inferred.

*(Ord. 896, 12/8/2011, §7)*



**PART 4**

**LOCAL SERVICES TAX**

**§24-401. Title.**

This Part shall be known as the “Borough of East McKeesport Local Services Tax Ordinance.”<sup>1</sup>

(*Ord. 848*, 2/10/2005, §1; as amended by *Ord. 875*, 4/10/2008, §1)

**§24-402. Definitions.**

The following terms and words unless otherwise expressly stated shall have the meanings as hereinafter described:

**COLLECTOR and TAX COLLECTOR** - the person or entity appointed by the Council of the Borough of East McKeesport from time to time to collect the tax imposed herein and to administer the provisions of this Part.

**CORPORATION** - any corporation, joint stock company, association or other legal entity organized and operating under the laws of the United States, the Commonwealth of Pennsylvania or any other state, territory, foreign country or dependency.

**EMPLOYER** - any individual, fiduciary, partnership, corporation, governmental body or unit or agency or any other entity who or which employs one or more persons on a salary, wage, commission or any other type of compensation basis, or who or which pays any remuneration or anything of value for services or forbearance. Where used in this Part a partnership or an association shall mean and include the individual partners and members of a partnership or an association, and a business entity as a corporation or one operating through a board of directors and officers shall mean and include the officers of the same.

**INDIVIDUAL or PERSON** - a natural person.

**NONRESIDENT** - a corporation, employer, individual or any other entity which is domiciled outside the geographic limits of the Borough of East McKeesport.

**OCCUPATION** - any enterprise, activity, profession, any undertaking or forbearance of any nature conducted for profit, or ordinarily conducted for profit by an

---

<sup>1</sup>Editor’s Note: Section 4 of *Ord. 875*, 4/10/2008, provided: “The name change of this tax shall be retroactive to January 1, 2008. This ordinance shall further continue indefinitely hereinafter on an annual basis unless the rate of tax is changed by the Council of the Borough of East McKeesport.”

## TAXATION, SPECIAL

individual, whereby any wage, salary, commission, something of value, a forbearance or other remuneration is earned, given and/or paid.

**RESIDENT** - a corporation, employer, individual or any other entity who or which is domiciled within the geographic limits of the Borough of East McKeesport.

**TAXPAYER** - an individual, corporation or partnership required to file a return and/or who is liable to pay the tax under this Part.

**WAGES, SALARIES, COMMISSIONS, COMPENSATION and OTHER REMUNERATION** - any of these words or combinations include salaries, wages, commissions, bonuses, incentive payments, fees, gratuities that may accrue or be paid or received by an individual for services rendered or for forbearance, whether directly or through an agent, and whether in cash, property or anything of value. The words shall not include periodic payments for sick or disability benefits and those commonly recognized as old-age benefits, retirement benefits or retirement pay or pensions paid to individuals retired from service or employment or after a stated period of employment. It shall further not apply to public assistance, workers compensation benefits or unemployment compensation payments. It shall further not apply to compensation paid by the United States to individuals for active service in the Army, Navy or Air Force of the United States, or to any bonus or additional compensation paid by the United States or the Commonwealth of Pennsylvania or any other State of the United States for such military service.

*(Ord. 848, 2/10/2005, §2)*

### **§24-403. Imposition of Tax.**

A tax is hereby imposed in the maximum amount authorized by the statute referenced above which is currently set at \$52 per year per individual for the year 2005 and for every year thereafter until repealed or amended by the Board of Commissioners. The tax is levied for the purposes of police, fire and emergency services. The tax is imposed on all individual residents and nonresidents who hold an occupation in the Borough of East McKeesport.

*(Ord. 848, 2/10/2005, §3)*

### **§24-404. Exemptions.**

Individuals subject to this tax under this Part who or which earn less than \$12,000 annually from all sources shall be exempt from paying the tax under this Part. In order to be entitled to the exemption an affidavit by each employer for the applicable year must be filed with the tax collector that the individual subject to the tax is anticipated to earn less than \$12,000 for the applicable tax year due to the seasonal nature of employment or other applicable reason.

*(Ord. 848, 2/10/2005, §4; as amended by Ord. 875, 4/10/2008, §2)*

**§24-405. Collection of the Tax.**

1. Every employer who employs one or more individuals for a wage, whose wages are subject to the tax imposed by this Part shall deduct the amount of tax levied by this Part from such wages as defined which are paid to the individual from first payment made each year as measured from the enactment of this Part, from January 1 of each succeeding year or from the date of hiring for each employee hired subsequent to the enactment of this Part.
2. The tax shall be paid by the employer to the tax collector on a form to be supplied by the tax collector, if any, which shall include no less information than the employer's name, address and tax identification number, the employee's name home address and Social Security number. The tax shall be remitted to the tax collector within 30 days of deduction from an individual's wages.
3. Every employer shall be liable for the amount of the tax due whether the employer deducts the tax or not, and shall be liable to the Borough of East McKeesport for the full amount of the tax and all penalties, charges, interest, fees and costs as may be due or which may become due.
4. Every person who is self employed or whose tax is for any reason not collected as provided hereinabove shall file a return on a form to be supplied by the tax collector, if any, which shall include no less information than the taxpayer's name, address and tax identification number or Social Security number, address of the occupation and home address. The tax shall be remitted to the tax collector no later than the thirty-first of January of each year commencing with 2006 and no later than the thirty-first of March of the year 2005.

*(Ord. 848, 2/10/2005, §5)*

**§24-406. Tax Collector.**

1. The Council of the Borough of East McKeesport shall designate a tax collector by simple resolution from time to time, who or which shall have full authority to collect such tax and to enforce and administer the terms of this Part. The compensation of the tax collector shall likewise be set by the Council of the Borough of East McKeesport by simple resolution from time to time.
2. The tax collector shall collect and receive all taxes and other collections authorized and imposed under this Part. The tax collector shall further furnish receipts for payments, keep and maintain accurate records showing the identities and addresses of all employers and individuals, dates and amounts of payments and when such payments are remitted to the Borough of East McKeesport. The tax collector shall further keep such other records as may be ordered by Council from time to time.
3. Taxes collected by the tax collector shall be deposited in such account or accounts as

may be approved by Council from time to time. The tax collector shall report to Council every 30 days, or as often as Council directs, on all activities and include all such information as Council may direct and order from time to time.

(*Ord. 848, 2/10/2005, §6*)

**§24-407. Powers of Tax Collector.**

The tax collector is charged and authorized to collect all taxes and other payments due pursuant to this Part, and is further authorized as follows:

- A. The tax collector is authorized and empowered to administer and enforce the provisions of this Part and all rules and regulations prescribed, adopted or promulgated by Council from time to time relating to the collection, enforcement and administration hereof. Consistent with such rules and regulations the tax collector shall have the power and authority to collect and deposit taxes and other payments as directed by Council, to examine, re-examine and correct any and all returns filed hereunder, and to compute, settle, resettle and discharge all taxes and other charges hereby levied.
- B. The tax collector or any agent, employee or official so designated by the Borough of East McKeesport is authorized and empowered to examine the books, papers, documents and records of any employer or taxpayer in order to verify the accuracy of any return made, or if no return was made, to determine and verify the amount due. Employers are obligated and directed to give to the tax collector or the duly authorized agent of the Borough of East McKeesport the means, facilities and opportunity for such examination and investigations as are hereby authorized. The tax collector or such other agent of the Borough of East McKeesport is hereby authorized to examine any person under oath concerning any income wages which was or should have been earned, paid or recorded and taxes which were or should have been remitted. The tax collector is authorized and empowered to compel the production of books, papers and records and the attendance of all persons whether as a party or witness whom the tax collector reasonably believes have knowledge of such income. The tax collector is authorized and empowered to seek search warrants and issue subpoenas to fulfill the duties imposed on the tax collector under this Part.
- C. All information learned by the tax collector in the performance of the duties imposed hereunder shall be confidential, except for official purposes and except where disclosure of the information is required for a proper judicial order, decree or relief, or as may be otherwise provided by law. Any person who violates the provisions of this section shall be guilty of a summary offense and punishable by a fine of not more than \$500 for each offense, or to undergo imprisonment for not more than 30 days for nonpayment of such fine, penalty and costs.
- D. It is the intent of the Borough of East McKeesport that the tax imposed by this

Part shall apply to the fullest extent permissible under law and within the legal powers of the Borough of East McKeesport to impose the tax and the duties provided herein.

*(Ord. 848, 2/10/2005, §7)*

**§24-408. Interest, Penalties, Costs and Attorney Fees.**

1. All taxes and payments due the Borough of East McKeesport remaining unpaid after they become due shall bear interest at the maximum rate as permitted under the laws of the Commonwealth of Pennsylvania; such persons or employers shall further be subject to a penalty of 10% of the amount due during which time the tax remains unpaid.
2. All sums due under this Part shall be recoverable by the Borough of East McKeesport in the same manner as debts, taxes or other obligation due to the Borough are recoverable with full rights in the Borough of East McKeesport as are authorized by State law.
3. The Borough of East McKeesport has heretofore enacted an Attorney Fee Ordinance, *Ord. 781*. The tax collector is authorized and empowered to employ and utilize the services of an attorney and to invoke and impose the fees and costs enabled by that ordinance in the collection of the taxes and charges due under this Part.

*(Ord. 848, 2/10/2005, §8)*

**§24-409. Violations of the Part.**

Any entity or individual who or which violates any provision of this Part shall be subject to a civil fine or penalty in the amount of \$600, costs of prosecution and attorney fees as provided herein for each violation. Each day that a violation continues shall constitute a separate offense.

*(Ord. 848, 2/10/2005, §9)*



**PART 5**

**SENIOR CITIZEN EXEMPTION**

**§24-501. Definitions.**

**ACT 77** - the Act of December 22, 1993, Public Law 529, No. 77, codified as the Allegheny Regional Asset District Law, Pa. Stat. Ann. tit. 16, §6101-B *et seq.*

**ALLEGHENY REGIONAL ASSET DISTRICT LAW** - see the definition of "Act 77" above.

**ASSESSMENT** - the fair market value of property as determined by the Board of Property Assessment, Appeals and Review of Allegheny County.

**BOROUGH COUNCIL OF THE BOROUGH OF EAST MCKEESPORT**

**DEPARTMENT OF PROPERTY ASSESSMENT** - the Department of Property Assessment, Appeals, Review and Registry of Allegheny County.

**ELIGIBLE TAXPAYER** - a longtime owner/occupant of a principal residents in the Borough of East McKeesport who is:

- A. A single person aged 60 or older during a calendar year in which County real property taxes are due and assessed.
- B. Married persons if either spouse is 60 years or older during a calendar year in which real property taxes are due and assessed by the Borough of East McKeesport.
- C. A widow or widower age 50 or older.
- D. A single person who is permanently disabled and age 18 or older.

[Ord. 813]

**HOUSEHOLD INCOME** - all income received by an eligible taxpayer while residing in his or her principal residence during a calendar year.

**INCOME** - all income from whatever source derived including, but not limited to, salaries, wages, bonuses, commissions, income from self-employment, alimony, support money, cash public assistance and relief, the gross amount of any pensions or annuities including railroad retirement benefits, all benefits received under the Federal Social Security Act (except Medicare benefits), all benefits received under State Unemployment Insurance laws and Veteran's Disability Payments, all interest received from the Federal or any State government or any instrumentality or political subdivision hereof, realized capital gains,

## TAXATION, SPECIAL

rentals, workmen's compensation insurance benefits and proceeds (except the first \$5,000 of the total of death benefit payments), and gifts of cash or property (other than transfers by gift between members of a household) in excess of a total value of \$300, but shall not include surplus food or other relief in kind supplied by a governmental agency or property tax or rent rebate or inflation dividend.

**LONGTIME OWNER/OCCUPANT** - any person who for at least 10 continuous years has owned or has occupied the same dwelling place as a principal residence and domicile, or any person who for at least 5 years has owned and occupied the same dwelling as a principal residence and domicile if that person received assistance in the acquisition of the property as part of a government or nonprofit housing program.

**PERSON** - a natural person.

**PRINCIPAL RESIDENCE** - the dwelling place of a person, including the principal house and lot, and such lots as are used in connection therewith which contribute to its enjoyment, comfort and convenience; or a building with a maximum of one commercial establishment and a maximum of three residential units of which one residential unit must be a principal residence of the longtime owner/occupant.

**SENIOR CITIZENS REBATE AND ASSISTANCE ACT** - the Act of March 11, 1971, Public Law 104, No. 3, as amended, codified at Pa. Stat. Ann. tit. 72, §4751-1 *et seq.*

(*Ord. 767, 12/28/1994, §1; as amended by Ord. 813, 5/10/2001, §1F*)

### **§24-502. Limitation of Assessment for Eligible Taxpayers.**

All eligible taxpayers in the Borough of East McKeesport who are longtime owners/occupants shall be entitled to a 10% refund on their 2001 Borough real estate tax bill if the eligible taxpayer meets the household income limits for qualification for any amount of property tax rebate under the Senior Citizens Rebate and Assistance Act.

(*Ord. 767, 12/28/1994, §2; as amended by Ord. 813, 5/10/2001, §2*)

### **§24-403. Participation in Limitation of Tax Assessment Program.**

All persons paying property taxes in the Borough of East McKeesport may apply to participate in the assessment discount program authorized under this Part. In order to be eligible to participate in the program, a person must provide proof that they have qualified for tax relief available under Act 77 with Allegheny County, meeting three criteria of Allegheny County concerning ownership, age/disability and income.

(*Ord. 767, 12/28/1994, §3; as amended by Ord. 813, 5/10/2001, §3*)

**§24-504. Rules and Regulations.**

The Department of Property Assessment and the Borough Council of the Borough of East McKeesport or their designee shall have the authority to issue rules and regulations with respect to the administration of the limitation of tax assessment program established under this Part. Such rules and regulations shall include, but not be limited to, reasonable proof of household income, proof of residence, proof of qualification for or receipt of a property tax rebate under the Senior Citizens Rebate and Assistance Act and any other reasonable requirements and conditions as may be necessary to operate the tax assessment limitation program.

*(Ord. 767, 12/28/1994, §4)*



**PART 6**

**LOCAL TAXPAYERS BILL OF RIGHTS**

**§24-601. Provisions.**

The Borough Council hereby generally adopt the provisions of the Local Taxpayers Bill of Rights and hereby mandates that the Tax Collector(s) for the Borough of East McKeesport shall take all appropriate action to be in compliance with the provisions of the Local Taxpayers Bill of Rights when carrying out any duties as Tax Collector.

*(Ord. 798, 1/14/1999)*

**§24-602. Disclosure Statement.**

The Borough Council does hereby adopt the form of disclosure statement of the Local Taxpayers Bill of Rights attached hereto and made part hereof, as amended from time to time in order to be in compliance with applicable law, providing an explanation of taxpayer rights and the obligations of the Borough of East McKeesport.

*(Ord. 798, 1/14/1999)*

**§24-603. Appeals Procedures.**

The Borough Council hereby adopts and establishes the Act 50 Administrative Appeals Procedures, attached hereto and made a part hereof, as amended from time to time in order to be in compliance with applicable law, providing for the right of taxpayers to receive determinations on petitions pertaining to the assessment, determinations or refund of eligible taxes.

*(Ord. 798, 1/14/1999)*

**§24-604. Hearing Officer.**

The Borough Council hereby appoints and designates Robert Oskin as Hearing Officer to adjudicate all taxpayer petitions pertaining to the assessment, determination or refund of the eligible taxes.

*(Ord. 798, 1/14/1999)*

TAXATION, SPECIAL

**§24-605. Taxpayer Rights Coordinator.**

The Borough Council hereby appoints and designates Robert Oskin as the Taxpayer Rights Coordinator to act as a liaison between the taxpayer and the local taxing authority in any disputes or with regards to any complaints.

*(Ord. 798, 1/14/1999)*

**§24-606. Fee.**

The annual fee of \$25, as set forth on the attached schedule, for the additional services to be rendered by it for purposes of taking all appropriate actions to be in compliance with the Local Taxpayers Bill of Rights, acting as Hearing Officer and acting as Taxpayer Rights Coordinator is hereby approved.

*(Ord. 798, 1/14/1999)*

**BOROUGH OF EAST MCKEESPORT  
TAXPAYERS BILL OF RIGHTS NOTICE**

You are entitled to receive a written explanation of your rights with regard to the assessment, audit, appeal, enforcement, refund and collection, of certain school district taxes. The written explanation is entitled *Borough of East McKeesport Taxpayers Bill of Rights Disclosure Statement*. Upon receiving a request from you, the Borough will give you a copy of the disclosure statement at no charge. You may request a copy in person or by mailing a request to the following address:

[INSERT APPROPRIATE ADDRESS]

A copy will also be mailed to you if you call the Borough at the following number:

[INSERT APPROPRIATE TELEPHONE NUMBER]

You may call the above telephone number or appear in person at the above address to request a copy during the hours of 9 a.m. to 4 p.m. on any weekday other than a holiday.



**DISCLOSURE STATEMENT OF BOROUGH OF EAST MCKEESPORT  
LOCAL TAXPAYERS BILL OF RIGHTS**

It is the obligation of all taxpayers in a local municipality to file all local taxes to which they are subject. However, when the duly appointed Tax Collector for the Borough in which the taxpayer resides determines that a required return has not been filed, or a tax liability has not been paid, it has certain rights granted by law that set forth how it may enforce a taxpayer's obligations. The Commonwealth of Pennsylvania now has a Local Taxpayers Bill of Rights that provides rights to local taxpayers and creates obligations for the Borough, so that equity and fairness govern the administration and collection of local taxes.

**TAXPAYERS' RIGHTS AND THE OBLIGATIONS OF THE BOROUGH  
DURING AN AUDIT OR ADMINISTRATIVE REVIEW**

When determining if the appropriate tax liability has been paid, the rights of a taxpayer and the obligations of the Borough during an audit are as follows:

- The Borough shall prepare a written explanation of the basis for assessment of any tax liability determined during the audit.
- The Borough shall explain the taxpayer's right to appeal the assessment of any tax liability determined during the audit.
- A taxpayer shall have the right to obtain an extension to reply to an initial request for information for good cause. The request for an extension must be in writing and must be received by the Borough before the end of the initial 30 day response period. (See information provided below).
- The Borough shall take no lawful action against the taxpayer for collection of tax until the expiration of the applicable response period (including extensions).
- The Borough may require a taxpayer to provide copies of the taxpayers' Federal individual income tax return if such information is reasonably necessary for the enforcement or collection of a local tax and the information is not available from other sources or from the Department of Revenue.
- A taxpayer has the right to be represented. Notice of representation must be in writing, signed by the taxpayer and must contain a statement allowing the named representative to view and discuss confidential information.
- All overpayments of tax due to the taxpayer shall bear simple interest from the date of overpayment until the date of resolution unless the overpayment is refunded or applied against any other tax, interest or penalty that is due within 75 days.
- A taxpayer may be eligible for the abatement of certain interest and penalties.

## TAXATION, SPECIAL

- The Borough may, but is not obligated to, enter into a written agreement with a taxpayer to allow the taxpayer to pay his or her tax liability in installments. A taxpayer's eligibility to enter into an installment agreement shall be determined on a case by case basis.
- Each voluntary payment of tax shall be applied in the following order: (1) tax; (2) interest; (3) penalty; and (4) any other fees or charges, unless otherwise directed by the taxpayer on each payment.
- All information gathered by the Borough as a result of any audit, return, report, investigation, hearing or verification shall be kept strictly confidential.
- An initial request by the Borough regarding the taxpayers' compliance with any eligible tax may only pertain to taxes that are required to be paid or tax returns that are required to be filed no more than 3 years prior to the mailing date of the initial request. This rule does not apply in the case where the Borough has sufficient information to indicate that the taxpayer failed to file a required return or pay a local tax that was due more than 3 years prior to the date of the notice.

### **TAXPAYER APPEAL RIGHTS**

Any taxpayer who disagrees with an assessment or determination of a local tax may petition the Borough for a hearing. To obtain a hearing, the taxpayer must: (1) obtain a petition form from the Borough; (2) fill out and complete the Petition; (3) sign and date the petition; and (4) timely file a complete and accurate petition with the Hearing Officer. The Hearing Officer shall review the case as provided by the taxpayer and shall issue a ruling within 60 days of the date the petition is received. If the taxpayer is not satisfied with the decision of the Hearing Officer, the taxpayer may subsequently submit an appeal to the court vested with jurisdiction of local tax appeals by or pursuant to Title 42, Pa. Cons. Stat. A petition is timely filed if it is postmarked by the United States Postal Service on or before the final day on which the petition is required to be filed. Petitions for reassessment or tax shall be filed within 90 days of the date of the assessment notice.

Petitions should be mailed to:

### **TAXPAYER PROCEDURES FOR REFUNDS/CREDITS OF OVERPAID TAX**

If a taxpayer determines that he or she has paid a local tax to which he or she is not subject, a petition for refund of the overpaid local tax must be filed with the Hearing Officer handles petitions for refund in the same manner in which it handles petitions for reassessments, as described above. However, the period that a taxpayer has to file a timely petition for refund is different. Petitions for refunds must be made within 3 years of the due date for filing the local tax return, as extended, or 1 year after payment of the tax, whichever is later. If no local tax return is required, the petition shall be filed within 3 years after the due date for payment of the local tax or within 1 year after actual payment, whichever is later.

A petition for refund is timely filed if it is postmarked by the United States Postal Service on or before the final day on which the petition is required to be filed.

### **TAXPAYER PROCEDURES FOR OBTAINING AN EXTENSION**

The taxpayer has the right to obtain a reasonable extension of time to reply to an initial request for information for good cause. The extension request must be in writing and must state in detail the reasons why the taxpayer needs additional time to respond. The extension request must be postmarked by the United States Postal Service before the end of the initial 30 day reply period. The taxpayer shall be notified in writing as to whether his or her extension has been approved. All requests for extensions should be sent to:

### TAXPAYER COMPLAINTS

If a taxpayer has a complaint about an action a Borough representative has taken, the taxpayer may contact the Taxpayer Rights Coordinator, in writing, at the following address:

The Taxpayer Rights Coordinator shall contact the appropriate Borough personnel and attempt to facilitate a resolution to the complaint.

### ENFORCEMENT PROCEDURES OF THE BOROUGH

If a taxpayer has not paid a tax liability determined to be due and the taxpayer has not filed a timely appeal of the liability, the Borough may take the following actions:

- The Borough may contact a delinquent taxpayer and attempt to resolve the liability through payment in full or an installment payment plan. The Borough may retain an attorney to facilitate the collection of delinquent taxes.
- The Borough may file a civil action for collection of delinquent local taxes and may obtain a judgment against the taxpayer. The Borough may thereafter seek the sale of the taxpayer's property to satisfy the judgment.
- The Borough may direct a wage attachment to the employer of a delinquent taxpayer for the payment of delinquent local taxes.
- The Borough may institute a criminal action against a taxpayer, for failure to file a complete and accurate local tax return or for refusal to cooperate during an audit.

Hearing Officer

PETITION FORM

INSTRUCTIONS: Please print in blue or black ink or type petition. Attach a copy of the notice being appealed. Mail this petition to the above address. Petitions filed via U.S. Postal Service are considered filed as of the postmarked date. Petitions filed via any other method are considered filed on the date received.

A. PETITIONER last name first middle initial

STREET ADDRESS:

CITY STATE CITY ZIP CODE

PREVIOUS STREET ADDRESS (if applicable):

CITY STATE CITY ZIP CODE

PHONE NUMBER FAX NUMBER CONTACT PERSON PHONE NUMBER

( ) ( ) ( )  
SOCIAL SECURITY NUMBER/ACCOUNT NUMBER/TAXPAYER IDENTIFICATION NUMBER

B. TYPE OF TAX

IS THIS PETITION FOR A REFUND?

TAX YEAR QUARTER If so, what amount? NOTICE MAILING DATE

SCHOOL DISTRICT BOROUGH/TOWNSHIP/CITY

TAXATION, SPECIAL

C. REPRESENTATIVE

SEND ALL CORRESPONDENCE TO:  
\_\_\_\_ REPRESENTATIVE \_\_\_\_ PETITIONER

\_\_\_\_\_  
Last name First middle initial

\_\_\_\_\_  
BUSINESS NAME

\_\_\_\_\_  
STREET ADDRESS

\_\_\_\_\_  
CITY STATE CITY ZIP CODE

\_\_\_\_\_  
PHONE NUMBER FAX NUMBER CONTACT PERSON PHONE NUMBER

( ) ( ) ( )

D. SCHEDULING:

- \_\_\_\_ HEARING REQUESTED (IN PERSON)
- \_\_\_\_ HEARING REQUESTED BASED ON PETITION AND RECORD (NOT IN PERSON)  
(If choice not indicated, hearing will be conducted based on Petition and record.)

E. RELIEF REQUESTED AND ARGUMENTS:

Itemize the relief requested in Part "1" and provide argument(s) in Part "2."

1. RELIEF REQUESTED:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

2. **ARGUMENT(S):**

Explain in detail why the relief requested above should be granted. Attach additional pages if necessary. Enclose copies of any documents you peel will support your arguments. Petitions for refund must be accompanied by proof of payment of the tax.

---

---

---

---

---

---

---

F. **SIGNATURE:**

All petitions must be signed by petitioner or as authorized representative. If signed by an authorized representative, written authorization must accompany the petition.

Under penalties prescribed by laws, I hereby certify that this petition has been examined by me and that to the best of my knowledge, information and belief, the facts contained in the petition are true and correct.

SIGNATURE	PRINT NAME	TITLE	DATE



**BOROUGH OF EAST MCKEESPORT LOCAL TAXPAYERS BILL OF RIGHTS  
ADMINISTRATIVE APPEAL PROCEDURES**

**I. IN GENERAL.**

If the taxpayer does not agree with the Borough's assessment, determination or refund, the taxpayer may petition the Hearing Officer appointed by the Borough to make a decision relating to the assessment, determination or refund.

**II. PROCEDURE TO OBTAIN A HEARING.**

A. To obtain a hearing, a taxpayer must do the following:

1. Obtain a petition form from the Borough;
2. Fill out and complete the petition;
3. Sign and date the petition; and
4. Timely file a complete and accurate petition with the Hearing Officer.

**III. FORM AND CONTENT OF THE PETITION.**

A. The petition must include the following information:

1. Petitioner's name, address, phone number and contact person (if any);
2. Petitioner's social security number, account number or taxpayer identification number;
3. Type of tax;
4. Tax year and/or quarter;
5. School district and/or borough, township or city;
6. Name, address and phone number of authorized representative (if any);
7. Whether Petitioner would like to schedule a hearing in person or on the record;
8. Relief the Petitioner is requesting;
9. Petitioner's Argument(s) in support of the relief requested; and
10. Signature of taxpayer.

**IV. HEARING OFFICER.**

- A. Upon receipt of the taxpayer's Petition, the Borough shall immediately forward the petition to the Hearing Officer appointed by the Borough.
- B. The Hearing Officer shall issue a written decision on the taxpayer's petition within 60 days of the date a complete and accurate petition is received.
- C. The Hearing Officer shall make his or her decision according to principals of law and equity.

## TAXATION, SPECIAL

### V. DEADLINES FOR FILING.

#### A. Refund Petitions.

If taxpayer determines that he or she has paid a tax to which he or she is not subject, a petition for refund of the overpaid tax must be filed with the Hearing Officer.

1. Refund petitions shall be filed within 3 years after the due date for filing the report as extended or 1 year after the actual payment of the tax, whichever is later; and
2. If no report is required, the petition shall be filed within 3 years after the due date for payment of a tax or within 1 year after actual payment, whichever is later.

#### B. Petitions for Reassessment.

Any taxpayer who disagrees with an assessment or determination of a local tax may petition the Borough for a hearing.

1. Petitions for reassessment of a tax shall be filed within 90 days of the date of the assessment notice.

#### C. Timely Filing.

A refund petition or petition for reassessment is timely filed if the letter transmitting the Petition is postmarked by the United States Postal Service on or before the final day on which the petition is required to be filed.

#### D. Mailing Address.

Petitions should be mailed to:

Hearing Officer

**PART 7**  
**AMUSEMENT TAX**

**§24-701. Short Title.**

This Part shall be known as the "Borough of East McKeesport Amusement Tax Ordinance."

*(Ord. 796, 1/14/1999, §2)*

**§24-702. Rules of Construction.**

In the construction of this Part, the rules and definitions contained in this Section shall be observed and applied, except when the context clearly indicates otherwise:

- A. Words used in the singular shall include the plural, and the plural the singular.
- B. Words used in the past or present tense shall include the future tense.
- C. Words used in the masculine gender shall include the feminine and neuter.
- D. The word "shall" is always mandatory and is not discretionary.
- E. The word "may" is permissive.
- F. That the Borough of East McKeesport intends to favor the public interest as against any private interest.
- G. That headings prefixed to Sections and other divisions of this Part shall not be considered to control but may be used to aid in the construction thereof.
- H. General words shall be construed to take their meanings and be restricted by preceding particular words.

*(Ord. 796, 1/14/1999, §4)*

**§24-703. Definitions.**

Unless the context clearly indicates otherwise, the following words and phrases, used in this Part or in an application for license of amusement devices, shall have the meaning given to them in this Section:

## TAXATION, SPECIAL

**AMUSEMENT DEVICE** - video or mechanical amusement device, juke box or pool table and/or other electronic device, machine or apparatus whatsoever, for the playing of games and amusement.

**APPLICANT** - any individual, partnership or corporation who seeks to obtain a license for an amusement device under this Part.

**APPLICATION FOR LICENSE OF AMUSEMENT DEVICES** - the document filed by an applicant requesting a permit to possess in the Borough of East McKeesport any video or mechanical amusement device, juke box or pool table and/or other electronic device, machine or apparatus whatsoever, for the playing of games and amusement.

**BUSINESS ESTABLISHMENT** - any restaurant, bar, tavern, retail, manufacturing, wholesale, institutional, educational, religious, governmental or other nonresidential establishment, store or business whether or not in operation.

**GAMBLING DEVICE** - any device, machine or apparatus used for the playing of poker, blackjack, keno, dingo or other casino games by the insertion therein of any coin, currency, metal disc, slug or token.

**ILLEGAL GAMBLING DEVICE** - any device, machine or apparatus designed and/or specifically equipped to be used for the playing of poker, blackjack, keno, bingo, slots or other casino gambling games by the insertion therein of any coin, currency, metal disc, slug or token, which has, or is designed to facilitate the ready use of, a knockoff or knockdown device or other capability for erasing or eliminating accumulated playing credits.

**JUKE BOX** - any device, machine or apparatus which plays recorded music, whether by record, tape, compact disc or other means, by the insertion therein of any coin, currency, metal disc, slug or token.

**POOL TABLE** - any device or apparatus upon which is played the games of 8-ball, billiards, pool, snooker or other similar games for which a fee is charged, whether or not such device is operated through the insertion of coin, currency, metal disc, slug or token.

**PROPRIETOR** - any individual, partnership or corporation who owns, leases or maintains the business establishment in which any juke box, pool table or video or mechanical amusement device is placed for the use, patronage, recreation or amusement of the public or of persons in or about the business establishment.

**VENDOR** - any individual, partnership or corporation who is the lawful owner of any juke box, pool table or video or mechanical amusement device for which a license is sought under this Part, or any individual, partnership or corporation who makes, assembles, sets up, maintains, sells, lends, leases, gives away or offers for sale, loan, lease or gift, any juke box, pool table or video or mechanical amusement device for which a license is sought under this Part.

**VIDEO OR MECHANICAL AMUSEMENT DEVICE** - any device, machine or apparatus used for the playing of games or otherwise used for the purpose of amusement or entertainment by the insertion therein of any coin, currency, metal disc, slug or token including, but not limited to "claw machines," "electric or electronic dart boards," "gambling devices," "pinball machines" and "video games."

(Ord. 796, 1/14/1999, §5)

**§24-704. License Required.**

No person, firm, partnership, corporation or other entity, shall at any time have in his possession within the Borough of East McKeesport any video or mechanical amuse device, juke box or pool table for the playing of games and amusement without first having procured a license therefor as hereinafter provided in this Part.

(Ord. 796, 1/14/1999, §6)

**§24-705. Application for License.**

Any person, firm, corporation or other entity, desiring to procure a license as required in §24-704 of this Part, shall apply therefor in writing to the Borough Secretary. Said application shall set forth the following information:

- A. The name and residence of the vendor of each juke box, pool table or video or mechanical amusement device to be licensed.
- B. The name and residence of the proprietor of the business establishment in which each juke box, pool table or video or mechanical amusement device is to be located, used or installed.
- C. If vendor and/or proprietor are citizens of the United States.
- D. The manufacturer, name of machine, serial number, type and fee for each machine, video or mechanical device, pool table, juke box or apparatus to be located on the premises, installed or used.

## TAXATION, SPECIAL

- E. A verification by the vendor and proprietor, that the facts set forth in the application are true and correct to the vendor's and proprietor's personal knowledge, information or belief, and that any false statements therein are made subject to the penalties of the Crime Code, 18 Pa.C.S. §4904, relating to unsworn falsification to authorities.
- F. That the vendor and proprietor have been provided a copy of this Part and that he/she have read and agree to be bound by all terms and provisions hereof.
- G. That a license does not sanction or condone the use or possession of any illegal gambling device, whether illegal *per se* or as modified.
- H. That the illegal use or possession of an unlawful gambling device, either *per se* or as modified, may result in a criminal prosecution by law enforcement officials.

(Ord. 796, 1/14/1999, §7)

### **§24-706. Persons Ineligible for Licenses.**

The Borough Secretary shall not issue a license for any video or mechanical amusement device to any person who:

- A. Is not a citizen of the United States.
- B. Is not 21 years of age.
- C. Has been found guilty of or accepted accelerated rehabilitative disposition, for possessing or using a video or mechanical amusement device in violation of the Crimes Code of the Commonwealth of Pennsylvania, within 3 years of the date of application.

(Ord. 796, 1/14/1999, §8)

### **§24-707. Conditions for Insurance.**

No license shall be granted until a period of 10 days shall have elapsed from the date of application during which time the Borough Secretary may, at his or her discretion, investigate or have the Borough of East McKeesport Police Department investigate the facts set forth in the application.

- A. The Borough Secretary shall refuse to issue a license for any device that the applicant has not affirmed is not designed, or intended to be used, for gambling purposes.

- B. A license shall not be issued unless the applicant acknowledges:
- (1) That obtaining or displaying a Borough of East McKeesport license does not sanction or permit the use of any device for gambling purposes or possession of an illegal gambling device, either *per se*, or as modified.
  - (2) That if the applicant or licensee illegally uses or possesses an unlawful gambling device, either *per se* or as modified, he may be prosecuted by the Borough of East McKeesport Police Department or other law enforcement officials.

(Ord. 796, 1/14/1999, §9)

**§24-708. License Fees.**

1. No license shall be issued until the following annual fees shall have been paid by the applicant to the Borough of East McKeesport for each and every device to be installed or used:
  - A. Mechanical Device: \$200 per machine.
  - B. Video Machines: \$300 per machine.
  - C. Music Boxes: \$50 per machine.
2. The above annual fees paid shall be a license fee until December 31 of each year; except, however, should any such device be installed after July 1 of any year, and an application therefor is made after such date, then in such event, the license fee for that particular year, until December 31, shall be as follows:
  - A. Mechanical Device:
  - B. Video Machine:
  - C. Music Boxes:

(Ord. 796, 1/14/1999, §11; as amended by Ord. 828, 6/12/2003, §1)

**§24-709. Issuance and Display.**

Upon the payment of the license fee provided by this Part, and if the application fully complies with this Part the Borough Secretary shall issue a disc, plate or sticker setting forth the number of the license for each machine so licensed, and said disc, plate or sticker shall be attached and fastened to the respective machine or device so that the same may be clearly observable and readable. Discs, plates or stickers issued for a particular machine

## TAXATION, SPECIAL

or device are not transferrable to another machine or device. All discs, plates or stickers issued by the Borough for video and mechanical amusement devices, shall state that the video or mechanical amusement device is for amusement purposes only, that it is not a gambling device and that only games and not money may be won on the machine or device.

(Ord. 796, 1/14/1999, §12)

### **§24-710. Inspection.**

The Borough of East McKeesport or its agents may, during regular business hours, conduct inspections of any business establishment where any video or mechanical amusement device, juke box or pool table licensed under this Part is located, installed, placed or used, to ensure compliance with this Part.

(Ord. 796, 1/14/1999, §13)

### **§24-711. Revocation, Debarment and Contraband Declaration.**

1. In the event any applicant, vendor or proprietor falsifies any information on an application for license of amusement devices, or violates this Part, the Borough shall immediately revoke all licenses issued under this Part to such applicant, vendor or proprietor.
2. Moreover, in the event a vendor of a video or mechanical amusement device or a proprietor of a business establishment is convicted of possessing or using a video or mechanical amusement device in violation of the Crimes Code of the Commonwealth of Pennsylvania, the Borough shall revoke each license issued to such person, as an applicant, vendor or proprietor.
3. Additionally, the Borough shall not issue a license or amusement devices to any person who has been found guilty of or accepted accelerated rehabilitative disposition, for possessing or using a video or mechanical amusement device in violation of the Crimes Code of the Commonwealth of Pennsylvania, within 3 years of the date of application.
4. Any video or mechanical amusement devices used or possessed in violation of the Crimes Code of the Commonwealth of Pennsylvania, or this Part, may be deemed contraband and forfeited in accordance with the provisions set forth in 18 Pa.C.S. §6501(d) (relating to scattering rubbish).

(Ord. 796, 1/14/1999, §14)

**§24-712. Prohibition of Suggestion or Promise of Nonprosecution.**

Because the Borough intends to foster compliance with the laws of the Commonwealth of Pennsylvania and the United States regarding illegal possession and/or use of gambling devices, no Borough of East McKeesport employee or agent may promise, suggest or insinuate, either expressly or by implication, that the applicant, licensee, proprietor or vendor, who illegally uses or possesses any device used or intended to be used for gambling purposes shall not be prosecuted.

(*Ord. 796, 1/14/1999, §15*)

**§24-713. Violations and Penalties.**

Any person, firm or corporation who shall violate any provision of this Part shall, upon conviction thereof, be sentenced to pay a fine of not less than \$50 nor more than \$1,000 plus costs and, in default of payment of said fine and costs, to a term of imprisonment not to exceed 30 days. Each day that a violation of this Part continues shall constitute a separate offense.

(*Ord. 796, 1/14/1999, §16; as amended by Ord. 828, 6/12/2003, §*)

