

**CITY OF COATESVILLE
COUNTY OF CHESTER**

AN ORDINANCE AMENDING THE CODE OF THE CITY OF COATESVILLE, CHESTER COUNTY, PART II: GENERAL LEGISLATION, CHAPTER 203, TAXATION, ARTICLE I, AMUSEMENT TAX, §203-4, TAXES IMPOSED, BY DELETING AND REPLACING THE SECTION IN ITS ENTIRETY; AND PART II: GENERAL LEGISLATION, CHAPTER 203, TAXATION, ARTICLE VIII, BUSINESS PRIVILEGE TAX, §203-68, RATE OF TAX, BY DELETING AND REPLACING THE SECTION IN ITS ENTIRETY.

WHEREAS, the City of Coatesville (hereinafter the “City”) is a Home Rule Municipality operating by means of a home rule charter and the laws of the Commonwealth of Pennsylvania; and

WHEREAS, the Local Tax Enabling Act, 53 P.S. §6924.101 *et seq.*, permits the City to, in its discretion by ordinance for general revenue purposes, levy, assess and collect or provide for the levying, assessment and collection of such taxes as it shall determine on persons, transactions, occupations, privileges, subjects and personal property within the limits of the political subdivision, and upon the transfer of real property, or of any interest in real property, situate within the political subdivision levying and assessing the tax, regardless of where the instruments making the transfers are made, executed or delivered or where the actual settlements on such transfer take place.

THEREFORE, BE IT HEREBY ENACTED AND ORDAINED by the City Council of the City of Coatesville, Chester County, Commonwealth of Pennsylvania, that certain provisions of Chapter 203, Taxation, as amended, be amended as follows:

SECTION 1. Part II: General Legislation, Chapter 203, Taxation, Article I, Amusement Tax, §203-4, Taxes Imposed, is hereby amended by deleting the section in its entirety and replacing it to read as follows:

A. The following taxes are imposed for general City purposes:

- 1) On each bowling alley installed for use within the City: \$80 per year or portion thereof.
- 2) On each pool table installed for use within the City: \$80 per year or portion thereof.
- 3) On each mechanical amusement device installed for use or available for rental within the City: \$80 per year or portion thereof.
- 4) On each jukebox installed for use or available for rental within the City: \$55 per year or portion thereof.
- 5) Dealer's license. On each owner of any amusement device placing the same under lease or other arrangement with any person as an operator within the City: a tax of \$105 per year or portion thereof, which fee shall be a license fee for the privilege of placing such devices within the City, and no such owner may place any such device unless so licensed. Any such licensee placing any such device with any person within the City who permits the use of such device in any manner which may be determined by the

Codes Officer, with the concurrence of the Chief of Police, to be improper and objectionable, shall be given five days' notice to have such device removed, and if not removed within such period, his or her license shall be forthwith revoked.

6) Vending machines. On each vending machine installed for use within the City of Coatesville where such machine is located in the right-of-way: \$40 per year or portion thereof.

B. No tax shall be imposed under this article on any pool table or bowling alley, wherever located or used, for the use of which no fee is charged or collected. No tax shall be imposed more often than once in any year on an individual device taxable under this article.

SECTION 2. Part II: General Legislation, Chapter 203, Taxation, Article VIII, Business Privilege Tax, §203-68, Rate of Tax, is hereby amended by deleting the section in its entirety and replacing it to read as follows:


Each taxpayer shall pay an annual tax of \$80 as herein provided.

SECTION 3. Repealer. All ordinances or parts of ordinances conflicting with any provision of this Ordinance are hereby repealed insofar as the same affects this Ordinance.

SECTION 4. Severability. If any sentence, clause, section or part of this Ordinance is for any reason found to be unconstitutional, illegal or invalid, such unconstitutionality, illegality or invalidity shall not affect or impair any of the remaining provisions, sentences, clauses, sections or parts hereof.

SECTION 5. Effective Date. This Ordinance shall take effect 30 days after publication following final adoption.

ENACTED AND ORDAINED this 27th day of November, 2023


Linda Lavender Norris, President City Council

ATTEST:


James Logan, City Manager

CERTIFICATION

I HEREBY CERTIFY that the foregoing Ordinance was introduced on the 23rd day of October, 2023, was duly enacted by the Council of the City of Coatesville, Chester County, Pennsylvania, on the 27th day of November, 2023, and that the vote upon the said Ordinance has been recorded in the Minutes of the City Council and that the Ordinance has been fully recorded.