

AMUSEMENTS^{1[1]}

Sec. 5-1. Machines and devices; license tax.

(a) There is hereby levied and shall be collected a license tax upon every person owning or operating a music device or amusement device, that is card-operated, coin-operated or otherwise electronically operated, when such music device or amusement device is within the city and available for use in any place of business (see Appendix A), prorated on a quarterly basis if issued during the year. This license tax is not refundable and can not be transferred to another device. This license tax is in addition to all other taxes which may be separately levied by the city.

(b) Any antique device, as hereinafter defined, shall be exempted. An "antique music or amusement device" shall be defined as such a device manufactured more than fifty (50) years prior to the calendar year for which the license tax is to be collected and activated by a coin of five cents (\$0.05) or smaller in denomination.

(c) The license tax provided in this section shall be due and payable immediately upon the first day of January each year or immediately when such taxable device is placed at a business establishment within the city. The license tax shall be delinquent five (5) days after it becomes due and thereafter shall require payment of an additional twenty percent (20%) penalty per month before the required license is issued. No such license shall be issued until all previous taxes and penalties have been paid. All payments shall be made to the finance and technology director or his authorized representative.

(d) The finance and technology director or any of his authorized agents and any police officer of the city shall have the right to inspect any premises and device for valid licenses. It shall be unlawful to have a device subject to this license available for use at any place of business within the city unless a valid license is affixed to the device. Both the owner of the taxable device and the owner of the business upon whose premises such device is located within the city shall be guilty of a separate misdemeanor for each day the taxable device is there located without a valid license.
