Borough of Port Carbon
Mechanical Amusement Devices
Tax Form

The mechanical amusement device tax applies to any mechanical amusement device, other than a jukebox, for the use of which for profit a tax is levied under Chapter 212, Article I, Section 1 of the Port Carbon Borough Code.

Each device under the mechanical amusement device tax, other than a jukebox, which upon the insertion of a coin, slug or token may be operated for use as a game, entertainment or amusement, whether or not registered a score or whether or not a prize is offered; provided that such term shall not include any gambling device or any mechanism that has been judicially determined to be a gambling device.

The tax imposed under the code shall be payable to the Borough Treasurer at a rate of $50 a year, or any portion thereof, on each mechanical amusement device.

No deduction or refund of any tax payable under the Borough Code shall be granted in the case of any tax payable for less than a full calendar year or in case of any device destroyed, stolen, sold or otherwise disposed of or transferred after the payment of such tax. In the case of a substitution of any device by another device in the same class no additional tax shall be paid, provided that the total number of devices of the same class in use upon the promises remains no greater than that upon which such tax was paid.

Completed application and payment should be mailed to:
Port Carbon Borough Treasurer
301 First Street
Port Carbon, PA. 17965

Taxpayer Information	1. Legal name of owner (sole owner, partnership, corporation or other name) _____ 2. ☐ Check here if there has been a change in your mailing address. Enter the correct address. Mailing address (Street number and name P.O. Box or rural route and box no.) _____ _____ _____ _____ Municipality State ZIP code
Business Location	3. Trade name of business/machine(s) location _____ 4. Location of business/machine(s) location _____ _____ _____ _____ Municipality State ZIP code