

AN ORDINANCE DEFINING TERMS? LEVYING AN OCCUPATION TAX  
OF ONE\*HALF THE AMOUNT LEVIED BY THE STATE ON CERTAIN  
COIN OPERATED MACHINES? MERCHANDISE OR MUSIC COIN  
OPERATED MACHINE AND SKILL OR PLEASURE COIN OPERATED M  
MACHINES: PROVIDING CERTAIN EXCEPTIONS? PROVIDING THE  
DISPLAY OF THE OCCUPATION TAX RECEIPT. PROVIDING PENALTIES  
FOR VIOLATIONS OF THIS ORDINANCE.

BE IT ORDAINED BY THE Board of City Commissioners OF THE CITY OF  
DeLeon, Texas.

Section 1. The following words, terms and phrases as used in the  
Ordinance are hereby defined as follows;

(a) The term "owner" as used herein shall mean and include any person,  
individual, firm, company, association or corporation owning or having  
the care, control, management or possession of any "coin-operated machine"  
in this City.

(b) The term "Operator" as used herein shall mean and include any  
person, firm, company, association or corporation who exhibits,  
displays or permits to be displayed or exhibited, in his or its place of  
business, or upon premises under his or its control, any coin-operated  
machine" in this City.

(c) The term "coin-operated machine" as used herein shall mean and  
include every machine or device of any kind or character which is  
operated by or with coins, metal slugs, tokens or checks, merchandise or  
music coin-operated machines" and "skill of pleasure coin-operated  
machines" as those terms are hereinafter defined, shall be included in  
such terms.

(d) The term "merchandise or music coin-operated machine" as used  
herein shall mean and include every coin-operated machine of any kind and  
character, which dispenses or vends or which is used or operated for  
dispensing or vending merchandise, commodities, confections or music  
which is operated by or with coins or metal slugs, tokens or checks. The  
following are expressly included within said terms; candy machines, gum  
machines, sandwich machines, handkerchief machines, sanitary drinking  
cups, phonograph, pianos, graphophones, radios, and all other coin-  
operated machines which dispense or vend merchandise, commodities, confec-  
tions, or music.

(e) The term "Skill of pleasure coin-operated machines" as used herein  
shall mean and include every coin-operated machine of any kind or  
character whatsoever, when such machine or machines dispense or are  
used or are capable of being used or operated for amusement or pleasure  
or when such machines are operated for the purpose of dispensing or  
affording skill or pleasure, or for other purpose other than the  
dispensing of vending of merchandise or music" or "service" exclusively,  
as those terms are defined herein. The following are expressly included  
within said terms: marble machines, marble table machines, marble shooting  
machines, miniature race tract machines, miniature football machines, minia-  
ture golf machines, miniature bowling machine, and all other coin-operated  
machines which dispense or afford skill or pleasure, Provided that every  
machine or device of any kind or character which dispenses or vends  
merchandise, commodities or confections or plays music in connection with  
or in addition to such games or dispensing of skill or pleasure shall be  
considered as skill or pleasure machines and taxed at the higher rate  
fixed for such machines.

Section 2. Every "Owner" as that term is hereinafter defined, who owns,  
controls, possesses, exhibits, displays, or who permits to be exhibited  
or displayed in this City any coin-operated machine as that term is  
defined herein, shall pay and there is hereby levied on every coin-operated  
machine as defined in this ordinance, except such as are exempted herein,  
an annual occupation tax determined by the following schedule:

(a) For each "merchandise or music coin-operated machine" as that term is  
hereinabove defined, a fee of Ten Dollars (\$10), where the coin, fee or token  
used, or which may be used, in the operation thereof is one of the value

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in excess of five (5) cents, or represents a value in excess of five cents (5¢).

And (b) a fee of One Dollar and Twenty five cents (\$1.25), where the coin, fee or token used, or which may be used, in the operation thereof is one of the value in excess of one cent (1¢) and not exceeding five cents (5¢), or represents a value in excess of one cent (1¢) and not exceeding five cents (5¢).

Section 3. For each "skill or pleasure coin operated machine" as that term is hereinabove defined, a fee of Thirty Dollars (\$30) where the coin, fee or token used, or which may be used, in the operation thereof is one of the value in excess of five cents (5¢), or represents a value in excess of five cents (5¢).

(a) A fee of fifteen dollars (\$15) where the coin, fee or token used, or which may be used, in the operation thereof, is one of the value in excess of one cent (1¢) and not exceeding one of the value in excess of one cent (1¢) and not exceeding five cents (5¢) or represents a value in excess of one cent (1¢) and not exceeding five cents (5¢).

Section 4. Provided that nothing herein shall prevent the "operator" of such machines from paying the tax levied in this ordinance for the account of the "owner" but the payment of such tax by such Operator or other person shall not relieve the owner from the responsibility of complying with all provisions of this ordinance.

Section 5. Gas meters, pay telephones, pay toilets, and cigarette vending machines which are now subject to an occupation or gross revenue tax and "Service coin-operated machines" as that term is defined, are expressly exempt from the tax levied herein, and the other provisions of this ordinance.

Section 6. Every coin-operated machine subject to the payment of the tax levied herein, and upon which the said tax has not been paid as provided herein, is hereby declared to be a public nuisance, and may be seized and destroyed by the City Marshal and his agents, as in such cases made and provided by law for the seizure and destruction of common nuisances.

Section 7. Nothing herein shall be construed or have the effect to license, permit, authorize or legalize any machine, device, table, or coin-operated machine, the keeping, exhibition, operation, display or maintenance of which is now illegal or in violation of any Article of the Penal Code of this State or the Constitution of this State.

Section 8. The occupation tax levied herein shall be paid to the City Secretary who shall issue an occupation tax receipt. Said occupation tax receipt shall be attached to the coin-operated machine mentioned in the receipt and shall bear the serial number of the particular machine.

Section 9. It shall hereinafter be unlawful for any person, company, corporation or association to operate, exhibit or display any coin-operated machine in the City of DeLeon without having attached thereto an occupation tax receipt, and no occupation tax receipt issued for a certain coin-operated machine shall be transferred to any ~~other~~ other machine.

Section 10. Any person, firm or corporation violating any of the provisions of this ordinance, shall, upon conviction of such violation, be deemed guilty of a misdemeanor, and shall be fined in any sum not to exceed One Hundred (\$100) Dollars, and costs, and the unlawful operation of any coin operated machine shall constitute a distinct and separate offense for each day that the same is operated, or exhibited, in violation of any of the provisions of this ordinance.

Section 12. All ordinances or parts of ordinances in conflict with this

Ordinance are hereby expressly repealed.

Section 12. The fact that there is at present no ordinance in effect in the City of DeLeon, Texas providing for the levying of an occupation tax upon coin-operated devices in the City of DeLeon, Texas, creates an imperative public necessity and demand, and renders it necessary that the rule requiring the reading of ordinances upon two separate meetings be dispensed with, and that this ordinance shall take effect immediately after the same shall have been published in two (2) successive issues. The City Secretary shall note upon this ordinance the effective date of this ordinance, in accordance with the provisions of Art. 7, Chapter 16, of the City Charter of this City.

Passed this 8th day of March, A. D. 1949.

Attest:

Roxie Upshaw  
City Secretary

Mayor

Approved this 8th day of March, A. D. 1949.

Attest:

Roxie Upshaw  
City Secretary

Mayor

Endorsement:

March 28 The effective date of this ordinance shall be  
1949 in accordance with the provisions of the  
City Charter - Art. 7, Sec. 16.

Roxie Upshaw  
Roxie Upshaw, City Secretary