



COUNCIL OF THE CITY OF PITTSBURGH

June 1, 2026

RE: Council Bill #2026-0544 – Mechanical Amusement Devices Tax

Please be advised that pursuant to the Act of December 31, 1965, P.L. 1257, as amended, the Council of the City of Pittsburgh has introduced and intends to levy a new tax in the City of Pittsburgh called the “Pittsburgh Mechanical Amusement Device Tax.”

AMUSEMENT DEVICE — The amusement devices and apparatus to be subject to this tax are herein described:

Class 1. Class 1 devices include poker machines, video slot machines, video sweepstakes machines, and any other type of purely amusement device permitted by law. The tax for Class 1 devices shall be one thousand dollars (\$1,000) per device, per year.

Class 2. Class 2 devices include machines which offer prizes for amusement such as stuffed animals, toys, candy or other items. The tax for Class 2 devices shall be one hundred dollars (\$100) per device, per year.

Class 3. Class 3 devices include machines and apparatus used for entertainment and public participation for sport which includes, but is not limited to, darts, jukeboxes, pool tables, pinball machines, shuffleboard machines and children's video games. The tax for Class 3 devices shall be ten dollars (\$10) per device, per year.

The tax shall be imposed on any person, business, or establishment that houses and offers for play an amusement device for each such device and is a condition of a license or permit being issued.

The Council of the City of Pittsburgh has determined that new sources of general revenue are required to maintain city services for infrastructure and to bring the City's budget into long-term balance.

Initial estimates by the Council project \$2,000,000 to \$3,000,000 per year in new revenue will be derived from this tax.