

ORDINANCE NO. _____

**AN ORDINANCE OF THE TOWNSHIP OF LOWER
MAKEFIELD, BUCKS COUNTY, PENNSYLVANIA,
AMENDING CHAPTER 182 OF THE TOWNSHIP'S CODE
OF ORDINANCES BY ADDING ARTICLE VII, PARKING
FACILITIES TAX, IN ORDER TO LEVY AND IMPOSE A
PARKING FACILITIES TAX**

WHEREAS, the Second Class Township Code, 53 P.S. § 66601 *et seq.*, provides that the Board of Supervisors ("Board") may adopt ordinances and, by the enactment of subsequent ordinances, the Board may amend, repeal, or revise existing ordinances; and

WHEREAS, the Pennsylvania Local Tax Enabling Act, 53 P.S. 6924.101 *et seq.*, provides that townships of the second class may, by resolution or ordinance, levy, assess and collect taxes on transactions within the limits of their political subdivision; and

WHEREAS, Section 66506 of the Second Class Township Code empowers the Board to enact regulations as may be necessary for the Township's proper management and the maintenance of good government and general welfare of the Township and its citizens; and

WHEREAS, Chapter 182 of the Lower Makefield Township Code of Ordinances ("Township Code") provides for taxation within the Township; and

WHEREAS, the Board of Supervisors ("Board") desires to raise revenue for general Township operations and services and that may be accomplished by levying a tax on the transaction for parking or storing motor vehicles in paid parking facilities within Lower Makefield Township ("Township"); and

WHEREAS, the proposed amendments have been advertised, considered, and reviewed in accordance with the Second Class Township Code;

NOW THEREFORE, in consideration of the foregoing, be it **ENACTED** and **ORDAINED** by the Board of Supervisors as follows:

I. Chapter 182, Taxation, of the Township Code is hereby AMENDED by ADDING Article VII as follows:

Article VII Parking Facilities Tax

§ 182-86 Title.

This Ordinance shall be known and may be cited as the Lower Makefield Township Parking Tax Ordinance.

§ 182-87 Statutory Authority.

This Ordinance is enacted pursuant to the authority granted by the Pennsylvania Local Tax Enabling Act, Act 511 of 1965 (53 P.S. § 6924.101 et seq.), as amended.

§ 182-88 Definitions.

As used in this Section, the following words and phrases shall have the meanings indicated:

OPERATOR

Any person or legal entity who manages, leases, owns, or controls a Parking Facility and charges for the use of such facility.

PARKING FACILITY

Any indoor or outdoor area, lot, structure, garage, or building where motor vehicles are parked or stored for a fee, whether publicly or privately owned.

PARKING TAX

The tax imposed under this Ordinance on each parking transaction.

PARKING TRANSACTION

The act of parking, storing, or otherwise placing a motor vehicle in or on a Parking Facility for consideration.

§ 182-89 Imposition of Tax.

- A. There is hereby imposed a Parking Tax at the rate of ten percent (10%) on Parking Transactions within Lower Makefield Township.
- B. The tax shall be imposed on the purchaser in the Parking Transaction and shall be collected by the Operator of the Parking Facility.

§ 182-90 Exemptions.

- A. The Parking Tax shall not apply to:
 - (1) Parking provided without charge by a business or property owner solely for the use of employees, customers, and/or tenants;
 - (2) Parking Facilities owned and operated by Lower Makefield Township, its authorities, or any governmental entity;
 - (3) Parking of emergency vehicles in the course of official duties; and
 - (4) Any other exemption required by state or federal law.

§ 182-91 Collection of Tax.

- A. The Operator shall collect the Parking Tax from each purchaser in Parking Transactions and shall remit the tax to the Township as provided herein.
 - (1) The tax shall be stated separately on each invoice, receipt, or ticket issued to the purchaser in the Parking Transaction.
 - (2) Operators shall remit the Parking Tax collected, together with a tax return on a form provided or approved by the Township, on or before the 15th day of the month following the month in which the Parking Tax was collected.
 - (3) Returns shall contain the following information regarding that month's transactions:

- (a) Total consideration received from Parking Transactions;
 - (b) Total Parking Tax collected;
 - (c) Any exemptions claimed; and
 - (d) The amount due to the Township.
- B. By resolution, the Board of Supervisors may provide the forms upon which reports must be filed and may permit reports to be filed electronically.

§ 182-92 Recordkeeping and Audit.

- A. Every Operator shall maintain complete and accurate books and records showing all Parking Transactions, amounts charged, Parking Tax collected, and exemptions claimed.
- B. Records shall be retained for a minimum of three (3) years and shall be available for inspection or audit by the Township upon reasonable notice.

§ 182-93 Interest and Penalties.

- A. All Parking Taxes not paid when due shall accrue interest at the rate established under 53 Pa.C.S. § 8421, relating to interest on tax underpayments.
- B. A penalty of ten percent (10%) shall be added to any unpaid tax for each month or part of a month that the tax remains unpaid, not to exceed fifty percent (50%) of the unpaid amount.

§ 182-94 Administration and Enforcement.

- A. The Township Manager or their designee shall administer this Ordinance, and is authorized to adopt rules and procedures necessary for its enforcement.
- B. The Township is authorized to issue subpoenas, audit records, examine witnesses, and take appropriate legal action to ensure compliance and collect unpaid taxes.

§ 182-95 Violations and Penalties.

Any person or Operator who violates any provision of this Ordinance shall, upon conviction before a Magisterial District Judge, be subject to a fine not to exceed \$600 per offense, plus court costs and/or imprisonment as provided by law. Each day a violation continues shall constitute a separate offense.

II. Partial Repealer

All other provisions of the Lower Makefield Township Code of Ordinances, as amended, shall remain in full force and effect. All other Ordinances or provisions of the Township's Code of Ordinances inconsistent herewith or in conflict with any of the terms hereof are, to the extent of said inconsistencies or conflicts, hereby specifically repealed.

III. Severability

The provisions of this Ordinance are severable. If any section, clause, sentence, part or provision thereof shall be held illegal, invalid, or unconstitutional by a court of competent jurisdiction, the effect of such decision shall be limited to those provisions which are expressly stated in the decision to be invalid or ineffective, and such decision of the court shall not affect or

impair any of the remaining sections, clauses, sentences, parts or provisions of this Ordinance. It is hereby declared to be the intent of the Board of Supervisors that this Ordinance would have been adopted if such illegal, invalid, or unconstitutional section, clause, sentence or part of a provision had not been included herein.

IV. Effective Date

All provisions of this Ordinance shall be in full force and effect on January 1, 2026.

ENACTED AND ORDAINED this ____ day of _____, 2025, by the Board of Supervisors of Lower Makefield Township.

ATTEST:

LOWER MAKEFIELD TOWNSHIP
BOARD OF SUPERVISORS

David W. Kratzer Jr., Township Manager

Daniel R. Grenier, Chair

John B. Lewis, Vice Chair

Matthew Ross, Treasurer

James McCartney, Secretary

Suzanne S. Blundi, Supervisor