

**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 VI, AMUSEMENT  
TAX, IN ORDER TO LEVY AND IMPOSE A TEN PERCENT  
(10%) AMUSEMENT 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 ten percent (10%) tax on general admission prices charged for attendance at amusements occurring 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 VI as follows:**

**Article VI Amusement Tax**

**§ 182-75 Title.**

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

### **§ 182-76 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.

### **§ 182-77 Definitions.**

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

#### **ADMISSION CHARGE**

The monetary price, contribution, donation, or other consideration (including barter or credit) paid by a person for the right or privilege to attend or participate in an Amusement.

#### **AMUSEMENT**

Any theatrical performance, musical performance, concert, movie, sporting event, fair, circus, carnival, show, exhibition, or any form of entertainment or Amusement, whether conducted indoors or outdoors.

#### **AMUSEMENT TAX**

The tax imposed under this Ordinance on each Admission Charge.

#### **OPERATOR**

Any person or legal entity who manages, leases, owns, or controls any premises, location, venue, facility, or site where an Amusement is conducted and to which the public is admitted upon payment of an Admission Charge.

### **§ 182-78 Imposition of Tax.**

- A.** There is hereby imposed an Amusement Tax of ten percent (10%) on the gross amount of each Admission Charge for attending or participating in any Amusement occurring within the geographic boundaries of Lower Makefield Township, Bucks County, Pennsylvania.
- B.** The tax shall be imposed on the person or legal entity paying the Admission Charge and collected by the Operator.

### **§ 182-79 Exemptions.**

- A.** This Amusement Tax shall not apply to:
  - (1)** Events conducted by nonprofit religious, charitable, educational, or veterans' organizations, provided that:
    - (a)** The event is directly related to the organization's nonprofit mission; and
    - (b)** No part of the net earnings inures to the benefit of any private shareholder or individual.
  - (2)** Amusements conducted by or on behalf of the Township or any political subdivision.
  - (3)** Participation fees for youth recreational or athletic programs organized for participants under 18 years of age.
  - (4)** Amusements that are specifically exempt under state or federal law.

### **§ 182-80 Collection of Tax.**

- A.** Every Operator shall collect the Amusement Tax imposed by this Ordinance at the time the Admission Charge is paid and shall remit to the Township as provided herein.
  - (1)** The Amusement Tax shall be shown separately on any ticket, receipt, or invoice issued for the admission.
  - (2)** Operators shall remit the Amusement 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 Amusement Tax was collected.
  - (3)** Returns shall contain the following information regarding that month's transactions:
    - (a)** Total gross Admission Charges collected;
    - (b)** Total Amusement Tax collected; and
    - (c)** Amount due to the Township.
- B.** The Operator shall act as a trustee on behalf of the Township and shall remit the collected Amusement Tax as provided herein.
- C.** By resolution, the Board of Supervisors may provide the forms upon which reports must be filed and may permit reports to be filed electronically.

### **§ 182-81 Recordkeeping and Audit.**

- A.** Every Operator shall maintain complete and accurate books and records showing the total admissions, all Admissions Charges, exemptions claimed, and the total Tax Collected and paid to the Township.
- 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.

### **§ 182-82 Interest and Penalties.**

- A.** All Amusement Taxes not paid when due shall bear interest at the rate established pursuant to 53 Pa.C.S. § 8421 (relating to interest on tax underpayments).
- B.** A penalty of ten percent (10%) of the amount of Amusement Tax collected and due with the submission of each monthly report shall be incurred for failure to file or pay on time, in addition to interest.

### **§ 182-83 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.

### **§ 182-84 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.

*[signatures on following page]*

ATTEST:

LOWER MAKEFIELD TOWNSHIP  
BOARD OF SUPERVISORS

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David W. Kratzer Jr., Township Manager

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Daniel R. Grenier, Chair

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John B. Lewis, Vice Chair

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Matthew Ross, Treasurer

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James McCartney, Secretary

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Suzanne S. Blundi, Supervisor