

**ORDINANCE NO. \_\_\_\_\_**

**AN ORDINANCE OF THE TOWNSHIP OF LOWER  
MAKEFIELD, BUCKS COUNTY, PENNSYLVANIA,  
AMENDING CHAPTER 182 OF THE TOWNSHIP'S CODE  
OF ORDINANCES BY REDUCING THE AMUSEMENT TAX  
IMPOSED UNDER ARTICLE VI, AMUSEMENT TAX,  
FROM TEN PERCENT (10%) TO FIVE PERCENT (5%)**

**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**, the General Local Government Code, 53 Pa.C.S. § 101 *et seq.*, imposes a five percent (5%) cap on the tax that a municipality may impose upon admissions to amusements; 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 five percent (5%) 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, Section 182-78, Imposition of Tax, is hereby AMENDED by STRIKING Subsection 182-78(A) and REPLACING it with the following:**

- A. There is hereby imposed an Amusement Tax of five percent (5%) 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.

**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 enter into full force and effect thirty (30) days after the date of enactment.

ENACTED AND ORDAINED this \_\_\_\_ day of \_\_\_\_\_, 2026, 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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Matthew Ross, Chair

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John B. Lewis, Vice Chair

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Colin Coyle, Treasurer

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Judi Reiss, Secretary

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Daniel R. Grenier, Supervisor