



**TOWNSHIP OF NORTH FAYETTE  
ALLEGHENY COUNTY, PENNSYLVANIA**

**ORDINANCE NO. 524**

**AN ORDINANCE OF THE TOWNSHIP OF NORTH FAYETTE, COUNTY OF ALLEGHENY, COMMONWEALTH OF PENNSYLVANIA, AMENDING CHAPTER 24, PART 9, OF THE TOWNSHIP CODE OF ORDINANCES, AS AMENDED, REGARDING THE AMUSEMENT TAX ORDINANCE.**

**WHEREAS,** The Township of North Fayette enacts this amendment to its Amusement Tax Ordinance, as authorized under the authority of the Local Tax Enabling Act, P.L. 1257, No. 511, December 31, 1965, 53 P.S. §6901 et seq., as hereafter amended, supplemented, modified or re-enacted by the General Assembly of Pennsylvania; and

**WHEREAS,** Through the enactment of Ordinance No. 521 on January 23, 2024, the Board of Supervisors amended the Amusement Tax Ordinance, and

**WHEREAS,** upon the recommendation of the Assistant Township Manager and the Township Solicitor, the Board of Supervisors wishes to further amend the amusement tax ordinance to include a permit requirement; and

**WHEREAS,** the Township wishes to, in accordance with the requirements of the Local Tax Enabling Act, enact this Ordinance to govern amusement taxes within the Township.

**NOW, THEREFORE, BE IT ORDAINED AND ENACTED** by the Board of Supervisors for the Township of North Fayette, and it is hereby ordained and enacted by the authority of the aforesaid as follows:

**SECTION 1. AMENDMENTS.**

That the official Amusement Tax Ordinance, as codified as Chapter 24, Part 9, of the Township Code of Ordinances, is hereby amended, as follows:

The North Fayette Township Code Section 24-902, Definitions, shall be amended such that Section 24-902 shall hereafter read, in full, as follows:

As used in this Part, unless the context indicates clearly a different meaning, the following words shall have the meanings set forth below:

ADMISSION OR PRICE — monetary charge of any character, including contributions, donations, dues or membership fees, periodic or otherwise, charged for the privilege of attending or engaging in amusements as hereinafter defined; provided, “admission” shall not include tax

added or charge expressly subject to the Tax Reform Code of 1971, P.L. 6, No. 2, March 4, 1971, 72 P.S. §7161 et seq. (1982) as amended, supplemented, modified or reenacted by the General Assembly of Pennsylvania.

AMUSEMENT — all manner or form of entertainment, diversion, sport, pastime, or recreation, including botanic gardens and similar exhibits or entities, within North Fayette Township for which admission is charged or paid, except for motion picture theaters.

AMUSEMENT FACILITY OR PLACE OF AMUSEMENT – the physical site or building upon or within which the amusement takes place and to which admission fees are charged for entry thereto.

CORPORATION — Includes entities, both profit and nonprofit, incorporated under the laws of the Commonwealth of Pennsylvania or elsewhere, associations, joint-stock companies, and insurance companies.

PERMANENT PERMITEE — The holder of a permanent permit referenced in § 24-911 of this Part.

PERMITEE — The holder of a permit required by § 24-911 of this Part.

PERSON — Every natural person, partnership, association, trust, or corporation. Whenever used in any clause prescribing and imposing a penalty, the term "person" as applied to partnerships or associations shall mean the partners or members thereof, and as applied to corporations the officers thereof.

SECRETARY — The Secretary of the Township of North Fayette.

TAX — The tax imposed by this Part.

TAX COLLECTOR — The Amusement Tax Collector appointed by the Board of Supervisors.

TAXPAYER — Any person subject to a tax imposed by this Part.

TEMPORARY PERMITEE — The holder of a temporary amusement permit referenced in §24-911 of this Part.

TOWNSHIP — The Township of North Fayette.

The North Fayette Township Code Section 24-911, Penalties, shall be deleted in its entirety and replaced by Section 24-911, titled "Permits," and shall hereafter read, in full, as follows:

- (a) Permit Required. Any person desiring to conduct or to continue to conduct any amusement with the Township shall file with the Tax Collector an application for a permanent amusement permit or a temporary amusement permit, as the case may be. A permanent amusement permit shall be issued to an amusement that is to continue for a period longer than 30 days. A temporary amusement permit shall be issued to an amusement that is to continue for a period less than 30 days.
- (b) Permit Expiration. Permanent amusement permits shall expire on December 31 of the year in which issued. Temporary amusement permits shall be valid until the last day the amusement is conducted, but not exceeding 30 days from the date of issuance.

(c) Permit Application.

- (1) Any person desiring to obtain a permit required by this section shall file an application with the Tax Collector on forms supplied by the Tax Collector providing the following information:
  - (i) The proper legal name and address of the person or entity conducting the amusement.
  - (ii) The proper legal name and address of the person or entity owning the facility in which the amusement is to be conducted.
  - (iii) Whether a "temporary" or "permanent" permit is being requested.
  - (iv) The location of the amusement covered by the permit.
  - (v) The admission price or prices to be charged.
  - (vi) The approximate total receipts anticipated.
  - (vii) The names and addresses of partners, members, and/or officers of the person or entity conducting the amusement.
  - (viii) The type of amusement(s) and descriptions of the same.
  - (ix) The period for which the permit is to be issued.
  - (x) Any additional information or documentation determined to be necessary by the Tax Collector.
- (2) Every permit shall be signed by the permittee and issued in duplicate. The original shall be given to the permittee and the duplicate shall be kept on file by the Township.
- (3) In the case of loss, defacement, or destruction of any permit, the permittee shall apply to the Tax Collector for re-issuance.

Section 24-912, titled "Penalties," will be added to the North Fayette Township Code and will read, in full, as follows:

Any person, firm, or corporation who shall violate any provision of this Part, or fails to comply therewith, or with any of the requirements thereof, upon being found liable therefor in a civil enforcement proceeding commenced by the Township, shall pay a judgment of not less than \$100 nor more than \$600 plus costs, including reasonable attorney fees incurred by the Township. A separate offense shall arise for each day or portion thereof in which a violation of this Part is found to exist and for each section of this Part found to have been violated. The Township may also commence appropriate actions in equity or other to prevent, restrain, correct, enjoin, or abate violations of this Part. All penalties collected for violations of this Part shall be paid to the Township Treasurer. The initial determination of ordinance violation and the service of any required notice of violation is hereby delegated to the Township Manager, the Police Department, the Township's designated Tax Collector, the authorized designee of the Township Manager, and/or any other officer or agent that the Township Manager or the Board of Supervisors shall deem appropriate.

**SECTION 2: APPLICABILITY.**

This Ordinance shall not apply to any person or property as to whom or which it is beyond the legal power of the said Township to impose this tax or the duties herein provided for.

**SECTION 3: REPEALER.**

All Ordinances or parts of Ordinances which are inconsistent herewith are hereby repealed upon the effective date of these Ordinances.

**SECTION 4: SEVERABILITY.**

That if any sentence, clause, section, or part of this Ordinance is for any reason found to be unconstitutional, illegal, or invalid, such unconstitutionality, illegality or invalidity shall not affect or impair any of the remaining provisions, sentences, clauses, sections, or parts of this Ordinance. It is hereby declared as the intent of the Board of Supervisors that this Ordinance would have been adopted had such unconstitutional, illegal, or invalid sentence, clause, section, or part thereof not been included herein.

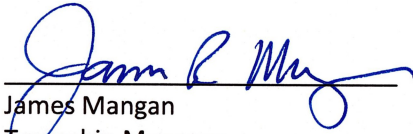
**SECTION 5: EFFECTIVE DATE.**

This Ordinance shall become effective immediately and shall continue on a calendar year basis, thereafter, without annual reenactment.


**ENACTED AND ORDAINED into Law this the 27<sup>th</sup> day of February 2024.**


**ATTEST:**

**TOWNSHIP OF NORTH FAYETTE**

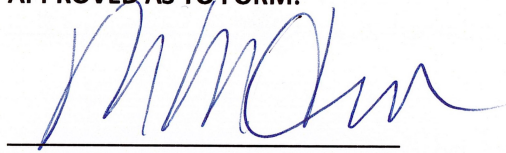
  
James Mangan  
Township Manager

  
James Morosetti, Chairman

  
Robert Doddato, Vice Chairman

  
Mark O'Donnell, Treasurer

**APPROVED AS TO FORM:**

  
Michele McPeak Cromer, Esquire  
Township Solicitor