



# Senate Finance Committee

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## BILL SUMMARY

### SENATE BILL 1012, PN 1265 (SENATOR REGOLA)

**Amendment A03194:** This is a technical amendment which clarifies the intent of the legislation by inserting the word “park” after the word “amusement” on page 3, line 3. Without this change, the legislation would prohibit municipalities from taxing all amusements, which could include theaters and museums.

#### *Summary of SB 1012, PN 1265:*

Senate Bill 1012 prohibits municipalities from collecting an amusement tax from fixed site amusement parks or water parks.

#### *History:*

Several decades ago, local municipalities and school districts were authorized to levy an amusement tax, including a tax on patrons to fixed site amusement and water parks. A decade ago, legislation was enacted that barred municipalities who were not currently collecting it from doing so, while at the same time grandfathering the ability of municipalities who were levying the tax.

The result is that there are eighteen fixed site amusement and water parks in Pennsylvania and only eight of them are subject to the amusement tax.

#### *Effective Date:*

This act shall take effect in 30 days.