

AMENDMENTS TO SENATE BILL NO. 838

Sponsor: SENATOR WHITE

Printer's No. 2274

1 Amend Bill, page 1, line 18, by striking out "AND" and
2 inserting a comma

3 Amend Bill, page 1, line 19, by inserting after "COUNTIES"
4 and for hotel room rental tax in additional sixth class
5 counties

6 Amend Bill, page 19, line 15, by striking out "1770.2" and
7 inserting
8 1770.6

9 Amend Bill, page 23, line 7, by striking out "1770.2" and
10 inserting
11 1770.6

12 Amend Bill, page 29, line 22, by striking out "TO THE
13 RECOGNIZED TOURIST PROMOTION AGENCY"

14 Amend Bill, page 29, lines 24 through 30; page 30, lines 1
15 through 9, by striking out "THE REVENUES FROM THE SPECIAL FUND
16 SHALL BE USED BY" in line 24, all of lines 25 through 30 on page
17 29 and all of lines 1 through 9 on page 30 and inserting

18 The revenues from the special fund shall be used by the
19 county commissioners for the following purposes:

20 (1) thirty-four per centum to a designated chamber of
21 commerce located in the county;

22 (2) thirty-four per centum to a designated industrial
23 development corporation in the county; and

24 (3) thirty-two per centum to be used by the county
25 commissioners to fund operations associated with a center of
26 economic operations in the county.

27 Amend Bill, page 32, lines 6 through 12, by striking out all

1 of said lines

2 Amend Bill, page 32, by inserting between lines 27 and 28

3 Section 1773.8. Hotel room rental tax in additional sixth
4 class counties.--(a) A county may, by ordinance, impose a tax
5 which shall be known as a hotel room rental tax on the
6 consideration received by each operator of a hotel within the
7 county from each transaction of renting a room or rooms to
8 accommodate transients. The tax shall be collected by the
9 operator from the patron of the room and paid over to the county
10 where the hotel is located as provided under this section.

11 (b) The rate of the tax imposed under this section shall not
12 exceed two per centum, in addition to the tax imposed under
13 section 1770.2.

14 (c) The treasurer of each county electing to impose the tax
15 authorized under this section shall collect the tax and deposit
16 the revenues received from the tax in a special fund established
17 for that purpose. Subsequent to the deduction for administrative
18 costs established in subsection (e), the county shall distribute
19 all revenues received from the tax not later than sixty days
20 after receipt of the tax revenues. The revenues from the special
21 fund shall be used by the recognized tourist promotion agency
22 for any of the following purposes:

23 (1) Convention promotion.

24 (2) Marketing the area served by the agency as a leisure
25 travel destination.

26 (3) Marketing the area served by the agency as a business
27 travel destination.

28 (4) Using all appropriate marketing tools to accomplish
29 these purposes, including advertising, publicity, publications,
30 direct marketing, direct sales and participation in industry
31 trade shows.

32 (5) Projects or programs that are directly and substantially
33 related to tourism within the county, augment and do not unduly
34 compete with private sector tourism efforts and improve and
35 expand the county as a destination market.

36 (d) Each tax year for a tax imposed under this section shall
37 run concurrently with the county's fiscal year.

38 (e) For the purposes of defraying costs associated with the
39 collection of the tax imposed under this section and otherwise
40 performing its obligations under this section, a county is
41 hereby authorized to deduct and retain an administrative fee
42 from the taxes collected under this section. The administrative
43 fee shall be established by the county but shall not exceed in
44 any tax year the lesser of:

45 (1) two per centum of all taxes collected under this
46 section; or

47 (2) fifty thousand dollars, which amount shall be adjusted
48 annually, beginning one year after the date of enactment, by the

1 the percentage growth in the Consumer Price Index for All Urban
2 Consumers as determined by the United States Department of
3 Labor.

4 (f) As used in this section, the following words and phrases
5 shall have the meanings given to them in this subsection unless
6 the context clearly indicates otherwise:

7 "Consideration." Receipts, fees, charges, rentals, leases,
8 cash, credits, property of any kind or nature or other payment
9 received by operators in exchange for or in consideration of the
10 use or occupancy by a transient of a room or rooms in a hotel
11 for a temporary period.

12 "County." A county of the sixth class having a population
13 under the 2010 Federal decennial census in excess of 68,900
14 residents but less than 70,000 residents.

15 "Hotel."

16 (1) Any of the following:

17 (i) A hotel, motel, inn, guesthouse or other structure which
18 holds itself out by any means, including advertising, license,
19 registration with an innkeepers' group, convention listing
20 association, travel publication or similar association or with a
21 government agency, as being available to provide overnight
22 lodging for consideration to persons seeking temporary
23 accommodation.

24 (ii) A place which advertises to the public at large or any
25 segment thereof that it will provide beds, sanitary facilities
26 or other space for a temporary period to members of the public
27 at large.

28 (iii) A place recognized as a hostelry.

29 (2) The term does not include any portion of a facility that
30 is devoted to persons who have an established permanent
31 residence or a college or university student residence hall or a
32 private campground or cabins, public campgrounds or other
33 facilities located on State land.

34 "Operator." An individual, partnership, nonprofit or profit-
35 making association or corporation or other person or group of
36 persons who maintains, operates, manages, owns, has custody of
37 or otherwise possesses the right to rent or leases overnight
38 accommodation in a building to the public for consideration.

39 "Patron." A person who pays the consideration for the
40 occupancy of a room or rooms in a hotel.

41 "Permanent resident." A person who has occupied or has the
42 right to occupy a room or rooms in a hotel as a patron otherwise
43 for a period exceeding thirty consecutive days.

44 "Recognized tourist promotion agency." The nonprofit
45 corporation, organization, association or agency which is
46 engaged in planning and promoting programs designed to stimulate
47 and increase the volume of tourist, visitor and vacation
48 business within counties served by the agency as that term is
49 provided under the act of July 4, 2008 (P.L.621, No.50), known
50 as the Tourism Promotion Act.

51 "Room." A space in a building set aside for use and

1 occupancy by patrons, or otherwise, for consideration, having at
2 least one bed or other sleeping accommodations provided.

3 "Temporary resident." A person who has occupied or has the
4 right to occupy a room or rooms in a hotel as a patron otherwise
5 for a period of time not exceeding thirty consecutive days.

6 "Transaction." The activity involving the obtaining by a
7 transient or patron of the use or occupancy of a hotel room from
8 which consideration emanates to the operator under an expressed
9 or implied contract.

10 "Transient." A person who obtains an accommodation in any
11 hotel for the person by means of registering at the facility for
12 the temporary occupancy of a room for the personal use of that
13 person by paying to the operator of the facility a fee in
14 consideration therefor.