

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL
No. 1503 Session of
1995

INTRODUCED BY BUNT (BY REQUEST), APRIL 27, 1995

REFERRED TO COMMITTEE ON URBAN AFFAIRS, APRIL 27, 1995

AN ACT

1 Amending the act of July 28, 1953 (P.L.723, No.230), entitled,
2 as amended, "An act relating to counties of the second class
3 and second class A; amending, revising, consolidating and
4 changing the laws relating thereto," further providing for
5 the hotel room rental excise tax.

6 The General Assembly of the Commonwealth of Pennsylvania
7 hereby enacts as follows:

8 Section 1. Section 1970.2 of the act of July 28, 1953
9 (P.L.723, No.230), known as the Second Class County Code, is
10 amended by adding a subsection to read:

11 Section 1970.2. Hotel Room Rental.--* * *

12 (c.1) Any operator owing taxes under this section shall,
13 each month, deposit the taxes in a special escrow account with a
14 financial institution approved by the treasurer. Taxes owed and
15 unpaid within a reasonable period of time as determined by the
16 treasurer shall become a lien on the hotel being operated by the
17 operator.

18 * * *

19 Section 2. This act shall take effect in 60 days.