

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 157 Session of
2005

INTRODUCED BY GODSHALL, BAKER, BUNT, COSTA, CRAHALLA, FLICK,
FRANKEL, GERGELY, GOODMAN, HERSHEY, KILLION, KOTIK, McCALL,
NAILOR, PICKETT, SAINATO, SANTONI, STABACK, STERN, TANGRETTI,
E. Z. TAYLOR, WALKO, WILT AND YOUNGBLOOD, JANUARY 31, 2005

REFERRED TO COMMITTEE ON TOURISM AND RECREATIONAL DEVELOPMENT,
JANUARY 31, 2005

AN ACT

1 Amending the act of August 9, 1955 (P.L.323, No.130), entitled,
2 as amended, "An act relating to counties of the first, third,
3 fourth, fifth, sixth, seventh and eighth classes; amending,
4 revising, consolidating and changing the laws relating
5 thereto; relating to imposition of excise taxes by counties,
6 including authorizing imposition of an excise tax on the
7 rental of motor vehicles by counties of the first class; and
8 providing for regional renaissance initiatives," further
9 providing for the authorization of excise tax, for the
10 authorization of the hotel tax and for hotel room rental tax.

11 The General Assembly of the Commonwealth of Pennsylvania
12 hereby enacts as follows:

13 Section 1. Section 1770.2(c) of the act of August 9, 1955
14 (P.L.323, No.130), known as The County Code, amended December
15 22, 2000 (P.L.1019, No.142), is amended to read:

16 Section 1770.2. Authorization of Excise Tax.--* * *

17 (c) The treasurer of each county electing to impose the tax
18 authorized under this section shall collect the tax and deposit
19 the revenues received from the tax in a special fund established
20 for that purpose. After deducting from the fund any direct or

1 indirect costs attributable to collection of the tax, the county
2 shall distribute to the recognized tourist promotion agency
3 designated to act within the county all revenues received from
4 the tax not later than sixty days after receipt of the tax
5 revenues. [Two-thirds of the revenues from the special fund
6 shall be used by the recognized tourist promotion agency to
7 directly fund countywide tourist promotion. One-third of the
8 revenues from the special fund shall be used by the recognized
9 tourist promotion agency for the purposes of tourism, convention
10 promotion and tourism development.] The revenues from the
11 special fund shall be used by the recognized tourist promotion
12 agency for any or all of the following purposes:

13 (1) Convention promotion.

14 (2) Marketing the area served by the agency as a leisure
15 travel destination.

16 (3) Marketing the area served by the agency as a business
17 travel destination.

18 (4) Using all appropriate marketing tools to accomplish
19 these purposes, including, but not limited to, advertising,
20 publicity, publications, direct marketing, direct sales and
21 participation in industry trade shows.

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

26 (6) Any other tourism marketing or promotion program deemed
27 necessary by the recognized tourist promotion agency.

28 * * *

29 Section 2. Sections 1770.4 and 1770.5 of the act are amended
30 by adding subsections to read:

Section 1770.4. Authorization of Hotel Tax.--* * *

(e.1) An audited report on the income and expenditures incurred by a tourist promotion agency receiving any revenues from the tax authorized under this section shall be submitted annually by the tourist promotion agency to the county commissioners.

* * *

Section 1770.5. Authorization of Three Per Centum Hotel Tax.--* * *

(e.1) An audited report on the income and expenditures incurred by a tourist promotion agency receiving any revenues from the tax authorized under this section shall be submitted annually by the tourist promotion agency to the county commissioners.

* * *

Section 3. Subsection (c) and the definition of "permanent resident" in subsection (f) of section 1770.6 of the act, added December 22, 2000 (P.L.1019, No.142), are amended and the section is amended by adding a subsection to read:

Section 1770.6. Authorization of Hotel Tax.--* * *

(c) The treasurer of each county electing to impose the tax authorized under this section shall collect the tax and deposit the revenues received from the tax in a special fund established for that purpose. Subsequent to the deduction for administrative costs established in subsection (e), the county shall distribute to the recognized tourist promotion agency all revenues received from the tax not later than sixty days after receipt of the tax revenues. The revenues from the special fund shall be used by the recognized tourist promotion agency for [the purposes of tourism, convention promotion and tourism development.] any or

1 all of the following purposes:

2 (1) Convention promotion.

3 (2) Marketing the area served by the agency as a leisure
4 travel destination.

5 (3) Marketing the area served by the agency as a business
6 travel destination.

7 (4) Using all appropriate marketing tools to accomplish
8 these purposes, including, but not limited to, advertising,
9 publicity, publications, direct marketing, direct sales and
10 participation in industry trade shows.

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

15 (6) Any other tourism marketing or promotion program deemed
16 necessary by the recognized tourist promotion agency.

17 * * *

18 (d.1) An audited report on the income and expenditures
19 incurred by a recognized tourist promotion agency receiving any
20 revenues from the tax authorized under this section shall be
21 submitted annually by the recognized tourist promotion agency to
22 the county commissioners.

23 * * *

24 (f) Definitions.--As used in this section, the following
25 words and phrases shall have the meanings given to them in this
26 subsection:

27 * * *

28 "Permanent resident." A person who has occupied or has the
29 right to occupancy of a room or rooms in a hotel as a patron or
30 otherwise for a period exceeding [sixty] thirty consecutive

1 days.

2 * * *

3 Section 4. Sections 1770.7, 2399.23 and 2399.72 of the act
4 are amended by adding subsections to read:

5 Section 1770.7. Authorization of Three Per Centum Hotel
6 Tax.--* * *

7 (e.1) An audited report on the income and expenditures
8 incurred by a tourist promotion agency receiving any revenues
9 from the tax authorized under this section shall be submitted
10 annually by the tourist promotion agency to the county
11 commissioners.

12 * * *

13 Section 2399.23. Hotel Room Rental Tax.--* * *

14 (h.1) An audited report on the income and expenditures
15 incurred by a tourist promotion agency receiving any revenues
16 from the tax authorized under this section shall be submitted
17 annually by the tourist promotion agency to the county
18 commissioners.

19 * * *

20 Section 2399.72. Hotel Room Rental Tax.--* * *

21 (h.1) An audited report on the income and expenditures
22 incurred by a tourist promotion agency receiving any revenues
23 from the tax authorized under this section shall be submitted
24 annually by the tourist promotion agency to the county
25 commissioners.

26 * * *

27 Section 5. This act shall take effect as follows:

28 (1) The amendment of the definition of "permanent
29 resident" in section 1770.6(f) of the act shall take effect
30 immediately.

1 (2) This section shall take effect immediately.

2 (3) The remainder of this act shall take effect in 60

3 days.