

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1651 Session of
2009

INTRODUCED BY KIRKLAND, BARRAR, SCAVELLO, YOUNGBLOOD, SIPTROTH,
LONGIETTI, CALTAGIRONE, READSHAW, BRENNAN, HELM, HENNESSEY,
D. COSTA, STURLA, RAPP, PARKER, JOSEPHS, CARROLL AND MOUL,
JUNE 10, 2009

REFERRED TO COMMITTEE ON TOURISM AND RECREATIONAL DEVELOPMENT,
JUNE 10, 2009

AN ACT

1 Amending the act of March 4, 1971 (P.L.6, No.2), entitled "An
2 act relating to tax reform and State taxation by codifying
3 and enumerating certain subjects of taxation and imposing
4 taxes thereon; providing procedures for the payment,
5 collection, administration and enforcement thereof; providing
6 for tax credits in certain cases; conferring powers and
7 imposing duties upon the Department of Revenue, certain
8 employers, fiduciaries, individuals, persons, corporations
9 and other entities; prescribing crimes, offenses and
10 penalties," further providing, in hotel occupancy tax, for
11 definitions.

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

14 Section 1. The definition of "rent" in section 209(a) of the
15 act of March 4, 1971 (P.L.6, No.2), known as the Tax Reform Code
16 of 1971, amended May 2, 1974 (P.L.269, No.75), is amended and
17 the section is amended by adding a definition to read:

18 Section 209. Definitions.--(a) For the purposes of this
19 part V only, the following words, terms and phrases shall have
20 the meaning ascribed to them in this subsection, except where
21 the context clearly indicates a different meaning:

1 * * *

2 (6) "Rent." The consideration received for occupancy valued
3 in money, whether received in money or otherwise, including all
4 receipts, cash, credits and property or services of any kind or
5 nature, any amount charged by an intermediary to an occupant and
6 retained by the intermediary and also any amount for which the
7 occupant is liable for the occupancy without any deduction
8 therefrom whatsoever. The term "rent" shall not include a
9 gratuity.

10 (7) "Intermediary." A person who is not an operator that
11 facilitates the booking of hotel reservations.

12 * * *

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