

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1429 Session of 2015

INTRODUCED BY PASHINSKI, KOTIK, ROEBUCK, CALTAGIRONE, McNEILL,
GODSHALL, D. COSTA, COHEN, SCHREIBER, KORTZ AND KIRKLAND,
JUNE 30, 2015

REFERRED TO COMMITTEE ON TOURISM AND RECREATIONAL DEVELOPMENT,
JUNE 30, 2015

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," in third
9 class county convention center authorities, further providing
10 for hotel room rental tax.

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

13 Section 1. Section 2399.23(b), (c), (d), (e) and (g) of the
14 act of August 9, 1955 (P.L.323, No.130), known as The County
15 Code, added November 3, 1999 (P.L.461, No.42), are amended and
16 the section is amended by adding a subsection to read:

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

18 (b) [The] Except as provided under subsection (b.1), the
19 rate of tax imposed under this section by the county in which
20 the convention center is located shall not exceed five per
21 centum.

1 (b.1) Beginning on the effective date of this subsection,
2 the county in which the convention center is located may impose
3 an additional tax which shall not exceed two per centum.

4 (c) The following shall apply:

5 (1) Eighty per centum of revenues to be received from taxes
6 imposed pursuant to this section, except the additional tax
7 authorized under subsection (b.1), shall be annually deposited
8 in the special fund required under subsection (d) for the use of
9 the authority for convention center purposes. Twenty per centum
10 of the revenues to be received from taxes imposed pursuant to
11 this section, except the additional tax authorized under
12 subsection (b.1), shall be deposited within thirty days of
13 collection in the tourist promotion agency fund required under
14 subsection (d) until disbursed as provided below.

15 (2) One hundred per centum of revenues to be received from
16 taxes imposed pursuant to the additional tax authorized under
17 subsection (b.1) shall be annually deposited in the special fund
18 required under subsection (d) for the use of the authority for
19 debt service.

20 (d) The treasurer of each county electing to impose the tax
21 authorized under this section is hereby directed to collect the
22 tax and:

23 (1) to deposit eighty per centum of the revenues received
24 from the tax, except the additional tax authorized under
25 subsection (b.1), in special funds established for purposes set
26 forth in this section; [and]

27 (2) to deposit twenty per centum of the revenues received
28 [by] from the tax, except the additional tax authorized under
29 subsection (b.1), in the tourist promotion agency fund until
30 disbursed pursuant to subsection (g)[.]; and

1 (3) to deposit one hundred per centum of the revenues
2 received from the additional tax authorized under subsection
3 (b.1) in special funds established for the purpose of debt
4 service.

5 Interest on moneys deposited in the funds shall accrue
6 proportionately to the respective funds as provided in this
7 section. The treasurer is hereby authorized to establish rules
8 and regulations concerning the collection of the tax, which
9 collection shall occur not more often than monthly nor less
10 often than quarterly.

11 (e) Expenditures from the fund established pursuant to
12 subsection [(d)] (d)(1) for the authority shall be used by the
13 authority for the following purposes:

14 (1) Projected annual debt service or lease payments of the
15 convention center authority.

16 (2) Costs associated with financing, constructing,
17 improving, maintaining, furnishing, fixturing and equipping the
18 convention center.

19 (3) Costs associated with the development of the convention
20 center, including, but not limited to, design, engineering and
21 feasibility costs.

22 (4) Costs associated with the operation and management of
23 the convention center.

24 (5) Costs associated with promoting, marketing and otherwise
25 encouraging use of the convention center.

26 (6) General purposes of the convention center.

27 * * *

28 (g) Provided that no event of default has occurred and is
29 continuing with respect to any bonds, notes or other
30 indebtedness of an authority incurred to finance the

1 construction of a convention center, revenues received from the
2 tax deposited to the tourist promotion agency fund required
3 under subsection [(d)] (d)(2) shall be disbursed by each county
4 to the tourist promotion agency within ten days of receipt
5 thereof, provided that the county shall have no obligation to
6 invest any funds deposited to the tourist promotion agency fund.

7 * * *

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