

AMENDMENTS TO HOUSE BILL NO. 1177

Sponsor: SENATOR WAGNER

Printer's No. 3834

1 Amend Bill, page 1, line 4, by striking out the period after
2 "charter" and inserting
3 ; providing for a hotel room rental tax in certain third class
4 counties; and making an editorial change.

5 Amend Bill, page 6, by inserting between lines 6 and 7

6 Section 2. The heading of section 8721 of Title 53 is
7 amended to read:

8 § 8721. Hotel room rental in counties of the second class and
9 second class A.

10 * * *

11 Section 3. Title 53 is amended by adding a section to read:
12 § 8722. Hotel room rental tax in certain third class counties.

13 (a) General rule.--A county may, by ordinance, impose a tax
14 which shall be known as a hotel room rental tax on the
15 consideration received by each operator of a hotel within the
16 county from each transaction of renting a room or rooms to
17 accommodate transients. The tax shall be collected by the
18 operator from the patron of the room and paid over to the county
19 where the hotel is located as provided under this section.

20 (b) Rate.--The rate of the tax imposed under this section
21 shall not exceed 5%.

22 (c) Collection.--The treasurer of each county electing to
23 impose the tax authorized under this section shall collect the
24 tax and deposit the revenues received from the tax in a special
25 fund established for that purpose. Subsequent to the deduction
26 for administrative costs established in subsection (f), the
27 county shall distribute to the recognized tourist promotion
28 agency all revenues received from the tax not later than 60 days
29 after receipt of the tax revenues. The revenues from the special
30 fund shall be used by the recognized tourist promotion agency
31 for any or all of the following purposes:

32 (1) Convention promotion.

33 (2) Marketing the area served by the agency as a leisure
34 travel destination.

35 (3) Marketing the area served by the agency as a
36 business travel destination.

37 (4) Using all appropriate marketing tools to accomplish

1 these purposes, including, but not limited to, advertising,
2 publicity, publications, direct marketing, direct sales and
3 participation in industry trade shows.

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

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

10 (d) Tax year.--Each tax year for any tax imposed under this
11 section shall run concurrently with the county's fiscal year.

12 (e) Report.--An audited report on the income and
13 expenditures incurred by a recognized tourist promotion agency
14 receiving any revenues from the tax authorized under this
15 section shall be submitted annually by the recognized tourist
16 promotion agency to the county commissioners.

17 (f) Administrative fee.--For the purposes of defraying costs
18 associated with the collection of the tax imposed under this
19 section and otherwise performing its obligations under this
20 section, a county is hereby authorized to deduct and retain an
21 administrative fee from the taxes collected hereunder. Such
22 administrative fee shall be established by the county but shall
23 not exceed in any tax year the lesser of:

24 (1) two percent of all taxes collected under this
25 section; or

26 (2) fifty thousand dollars, which amount shall be
27 adjusted annually, beginning one year after the date of
28 enactment, by the the percentage growth in the Consumer Price
29 Index for All Urban Consumers as determined by the United
30 States Department of Labor.

31 (g) Definitions.--As used in this section, the following
32 words and phrases shall have the meanings given to them in this
33 subsection unless the context clearly indicates otherwise:

34 "Consideration." Receipts, fees, charges, rentals, leases,
35 cash, credits, property of any kind or nature or other payment
36 received by operators in exchange for or in consideration of the
37 use or occupancy by a transient of a room or rooms in a hotel
38 for a temporary period.

39 "County." Any county of the third class having a population
40 under the 2010 Federal Decennial Census in excess of 430,000
41 residents but less than 440,000 residents.

42 "Hotel." A hotel, motel, inn, guesthouse or other structure
43 which holds itself out by any means, including advertising,
44 license, registration with an innkeepers' group, convention
45 listing association, travel publication or similar association
46 or with a government agency, as being available to provide
47 overnight lodging for consideration to persons seeking temporary
48 accommodation; any place which advertises to the public at large
49 or any segment thereof that it will provide beds, sanitary
50 facilities or other space for a temporary period to members of
51 the public at large; or any place recognized as a hostelry. The

1 term does not include any portion of a facility that is devoted
2 to persons who have an established permanent residence or a
3 college or university student residence hall or any private
4 campground or any cabins, public campgrounds or other facilities
5 located on State land.

6 "Operator." Any individual, partnership, nonprofit or
7 profit-making association or corporation or other person or
8 group of persons who maintain, operate, manage, own, have
9 custody of or otherwise possess the right to rent or lease
10 overnight accommodations in a building to the public for
11 consideration.

12 "Patron." Any person who pays the consideration for the
13 occupancy of a room or rooms in a hotel.

14 "Permanent resident." Any person who has occupied or has the
15 right to occupy a room or rooms in a hotel as a patron or
16 otherwise for a period exceeding 30 consecutive days.

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

24 "Room." A space in a building set aside for use and
25 occupancy by patrons, or otherwise, for consideration, having at
26 least one bed or other sleeping accommodations provided.

27 "Temporary resident." Any person who has occupied or has the
28 right to occupy a room or rooms in a hotel as a patron or
29 otherwise for a period of time not exceeding 30 consecutive
30 days.

31 "Transaction." The activity involving the obtaining by a
32 transient or patron of the use or occupancy of a hotel room from
33 which consideration emanates to the operator under an expressed
34 or implied contract.

35 "Transient." Any person who obtains an accommodation in any
36 hotel for the person by means of registering at the facility for
37 the temporary occupancy of a room for the personal use of that
38 person by paying to the operator of the facility a fee in
39 consideration therefor.

40 Amend Bill, page 6, line 7, by striking out "2" and inserting

41 4