

## AMENDMENTS TO HOUSE BILL NO. 1177

Sponsor: SENATOR TOMLINSON

Printer's No. 3870

1 Amend Bill, page 1, line 5, by inserting after "COUNTIES"  
2 and for second class township hotel room rental tax

3 Amend Bill, page 6, line 9, by inserting after "IN"  
4 certain

5 Amend Bill, page 6, line 12, by striking out "A SECTION" and  
6 inserting  
7 sections

8 Amend Bill, page 10, by inserting between lines 8 and 9

9 § 8723. Hotel room rental tax in second class township.--

10 (a) Tax.--Notwithstanding any other provision of law to the  
11 contrary, the governing body of a township of the second class  
12 with a population of more than 60,000 and less than 61,000 based  
13 on the most recent Federal decennial census, and which is  
14 located within a county of the second class A, may impose an  
15 excise tax on the consideration received by each operator of a  
16 hotel from each transaction of renting a room to accommodate a  
17 transient. If levied, the tax shall be collected by the operator  
18 from the patron of the room and paid over to the township and  
19 shall be known as the second class township hotel room rental  
20 tax.

21 (b) Rate.--The rate of the tax imposed under this section  
22 shall not exceed 3%.

23 (c) Importation.--A township electing to impose the tax  
24 shall by ordinance or resolution provide for the creation or  
25 designation of a political subdivision, public employee, tax  
26 bureau or public or private agency to collect the tax and  
27 deposit the revenues received from the tax in a special fund.  
28 The revenues from the special fund shall be used by the township  
29 for the provision of police and emergency services.

30 (d) Year.--Each tax year when a tax is imposed under this  
31 section shall run concurrently with the township's fiscal year.

32 (e) Limitations.--Section 301.1(f) (3) of the act of December  
33 31, 1965 (P.L.1257, No.511), known as The Local Tax Enabling  
34 Act, shall not apply to the second class township hotel room

1 rental tax imposed under this section.

2 (f) Definitions.--As used in this section, the following  
3 words and phrases shall have the meanings given to them in this  
4 subsection unless the context clearly indicates otherwise:

5 "Bed and breakfast" or "homestead." A public accommodation  
6 consisting of a private residence which contains ten or fewer  
7 bedrooms used for providing overnight accommodations to the  
8 public and in which breakfast is the only meal served and the  
9 charge for breakfast is included in the charge for the room.

10 "Consideration." Receipts, fees, charges, rentals, leases,  
11 cash, credits, property of any kind or nature or other payment  
12 received by an operator in exchange for or in consideration of  
13 the use or occupancy by a transient of a room in a hotel for a  
14 temporary period.

15 "Hotel." Includes any of the following:

16 (1) hotel, motel, bed and breakfast, homestead, inn,  
17 guest house or other structure which holds itself out by any  
18 means, including advertising, license, registration with an  
19 innkeepers' group, convention listing association, travel  
20 publication or similar association or with a government  
21 agency, as being available to provide overnight lodging or  
22 use of facility space for consideration to persons seeking  
23 temporary accommodation;

24 (2) any place which advertises to the public at large or  
25 any segment of the public that it will provide beds, sanitary  
26 facilities or other space for a temporary period to members  
27 of the public at large; or

28 (3) any place recognized as a hostelry.

29 The term does not include any portion of a facility that is  
30 devoted to persons who have an established permanent residence  
31 or a college or university student residence hall or any private  
32 campground or any cabins, public campgrounds or other facilities  
33 located on State land.

34 "Occupancy." The use or possession or the right to the use  
35 or possession by any person other than a permanent resident of  
36 any room in a hotel for any purpose or the right to the use or  
37 possession of the furnishings or to the services accompanying  
38 the use and possession of the room.

39 "Operator." An individual, partnership, nonprofit or profit-  
40 making association or corporation or other person or group of  
41 persons who maintain, operate, manage, own, have custody of or  
42 otherwise possess the right to rent or lease overnight  
43 accommodations in a hotel to the public for consideration.

44 "Patron." A person who pays the consideration for the  
45 occupancy of a room in a hotel.

46 "Permanent resident." A person who has occupied or has the  
47 right to occupancy of a room in a hotel as a patron or otherwise  
48 for a period of more than 30 consecutive days.

49 "Room." A space in a hotel set aside for use and occupancy  
50 by patrons, or otherwise, for consideration, having at least one  
51 bed or other sleeping accommodation in a room or group of rooms.

1       "Transaction." The activity involving the obtaining by a  
2 transient or patron of the use or occupancy of a hotel room from  
3 which consideration is payable to the operator under an express  
4 or an implied contract.

5       "Transient." An individual who obtains accommodation in a  
6 hotel by means of registering at the facility for the temporary  
7 occupancy of a room for the personal use of the individual by  
8 paying a fee to the operator.