

AMENDMENTS TO HOUSE BILL NO. 1177

Sponsor: SENATOR ARGALL

Printer's No. 3870

1 Amend Bill, page 1, line 5, by inserting after "COUNTIES"
2 and in certain fourth class counties

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

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

7 § 8723. Hotel room rental tax in certain fourth class counties.

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

15 (b) Rate.--The rate of the tax imposed under this section
16 shall not exceed 2%, in addition to the tax imposed under
17 section 1770.2 of the act of August 9, 1955 (P.L.323, No.130),
18 known as The County Code.

19 (c) Collection.--The treasurer of each county electing to
20 impose the tax authorized under this section shall collect the
21 tax and deposit the revenues received from the tax in a special
22 fund established for that purpose. The governing authority shall
23 distribute to county programs, by resolution or ordinance, all
24 revenues received from the tax not later than 60 days after
25 receipt of the tax revenues.

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

28 (e) Definitions.--As used in this section, the following
29 words and phrases shall have the meanings given to them in this
30 subsection unless the context clearly indicates otherwise:

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

1 "County." Any county of the fourth class having a population
2 under the most recent Federal decennial census in excess of
3 148,000 residents but less than 149,000 residents.

4 "Hotel." A hotel, motel, inn, guesthouse or other structure
5 which holds itself out by any means, including advertising,
6 license, registration with an innkeepers' group, convention
7 listing association, travel publication or similar association
8 or with a government agency, as being available to provide
9 overnight lodging for consideration to persons seeking temporary
10 accommodation; any place which advertises to the public at large
11 or any segment thereof that it will provide beds, sanitary
12 facilities or other space for a temporary period to members of
13 the public at large; or any place recognized as a hostelry. The
14 term does not include any portion of a facility that is devoted
15 to persons who have an established permanent residence or a
16 college or university student residence hall or any private
17 campground or any cabins, public campgrounds or other facilities
18 located on State land.

19 "Operator." Any individual, partnership, nonprofit or
20 profit-making association or corporation or other person or
21 group of persons who maintains, operates, manages, owns, has
22 custody of or otherwise possesses the right to rent or leases
23 overnight accommodation in a building to the public for
24 consideration.

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

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

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

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

36 "Transaction." The activity involving the obtaining by a
37 transient or patron of the use or occupancy of a hotel room from
38 which consideration emanates to the operator under an expressed
39 or implied contract.

40 "Transient." Any person who obtains an accommodation in any
41 hotel for the person by means of registering at the facility for
42 the temporary occupancy of a room for the personal use of that
43 person by paying to the operator of the facility a fee in
44 consideration therefor.