

AMENDMENTS TO HOUSE BILL NO. 1177

Sponsor: SENATOR SOLOBAY

Printer's No. 3870

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

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 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 5%.

17 (c) Collection.--The treasurer of each county electing to
18 impose the tax authorized under this section shall collect the
19 tax and deposit the revenues received from the tax in a special
20 fund established for that purpose. Subsequent to the deduction
21 for administrative costs established in subsection (f), the
22 county shall distribute to a recognized tourist promotion agency
23 for the county all revenues received from the tax not later than
24 60 days after receipt of the tax revenues.

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

27 (e) (Reserved).

28 (f) Administrative fee.--For the purposes of defraying costs
29 associated with the collection of the tax imposed under this
30 section and otherwise performing its obligations under this
31 section, a county is hereby authorized to deduct and retain an
32 administrative fee from the taxes collected hereunder. Such
33 administrative fee shall be established by the county but shall
34 not exceed in any tax year the lesser of:

35 (1) two percent of all taxes collected under this

1 section; or

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

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

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

15 "County." Any county of the fourth class having a population
16 during the most recent Federal decennial census in excess of
17 205,000 residents but less than 210,000 residents.

18 "Hotel." A hotel, motel, inn, guesthouse or other structure
19 which holds itself out by any means, including advertising,
20 license, registration with an innkeepers' group, convention
21 listing association, travel publication or similar association
22 or with a government agency, as being available to provide
23 overnight lodging for consideration to persons seeking temporary
24 accommodation; any place which advertises to the public at large
25 or any segment thereof that it will provide beds, sanitary
26 facilities or other space for a temporary period to members of
27 the public at large; or any place recognized as a hostelry. The
28 term does not include a college or university student residence
29 hall or any private
30 campground or any cabins, public campgrounds or other facilities
31 located on State land.

32 "Operator." Any individual, partnership, nonprofit or
33 profit-making association or corporation or other person or
34 group of persons who maintain, operate, manage, own, have
35 custody of or otherwise possess the right to rent or lease
36 overnight accommodations in a building to the public for
37 consideration.

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

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

43 "Transaction." The activity involving the obtaining by a
44 transient or patron of the use or occupancy of a hotel room from
45 which consideration emanates to the operator under an expressed
46 or implied contract.

47 "Transient." Any person who obtains an accommodation in any
48 hotel for the person by means of registering at the facility for
49 the temporary occupancy of a room for the personal use of that
50 person by paying to the operator of the facility a fee in
51 consideration therefor.