
THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 125 Session of
1997

INTRODUCED BY CORMAN AND JUBELIRER, JANUARY 21, 1997

SENATOR GERLACH, LOCAL GOVERNMENT, AS AMENDED, FEBRUARY 5, 1997

AN ACT

1 Amending the act of August 9, 1955 (P.L.323, No.130), entitled
2 "An act relating to counties of the third, fourth, fifth,
3 sixth, seventh and eighth classes; amending, revising,
4 consolidating and changing the laws relating thereto,"
5 providing for an excise tax in certain counties.

6 The General Assembly of the Commonwealth of Pennsylvania
7 hereby enacts as follows:

8 Section 1. The act of August 9, 1955 (P.L.323, No.130),
9 known as The County Code, is amended by adding a section to
10 read:

11 Section 1770.2. Authorization of Excise Tax.--(a) The
12 county commissioners of any county which has a recognized
13 tourist promotion agency designated to act within the county may
14 impose an excise tax not to exceed two per centum of 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 transients. The tax shall be collected by the operator from the
18 patron of the room or rooms and paid over to the county as
19 herein provided.

1 (b) The county commissioners may by ordinance impose
2 requirements for keeping of records, the filing of tax returns
3 and the time and manner of collection and payment of tax. The
4 county commissioners may also impose, by ordinance, penalties
5 and interest for failure to comply with recordkeeping, filing,
6 collection and payment requirements.

7 (c) The treasurer of each county electing to impose the tax
8 authorized under this section shall collect the tax and deposit
9 the revenues received from the tax in a special fund established
10 for that purpose. After deducting from the fund any direct or
11 indirect costs attributable to collection of the tax, the county
12 shall distribute to the recognized tourist promotion agency
13 designated to act within the county all revenues received from
14 the tax not later than sixty days after receipt of the tax
15 revenues. The revenues from the special fund shall be used by
16 the recognized tourist promotion agency to directly fund county-
17 wide tourist promotion.

18 ~~(d) In any county electing to impose the tax authorized~~ <—
19 ~~under this act, the recognized tourist promotion agency may,~~
20 ~~after receiving any revenues from the special fund established~~
21 ~~under subsection (c), apply to the Department of Community and~~
22 ~~Economic Development for, and be awarded, a matching grant under~~
23 ~~the act of April 28, 1961 (P.L.111, No.50), known as the~~
24 ~~"Tourist Promotion Law." A copy of the application to the~~
25 ~~Department of Community and Economic Development and any~~
26 ~~amendment shall be given to the county commissioners.~~

27 ~~(e) (D) The tax year for a tax imposed under this section~~ <—
28 ~~shall run concurrently with the calendar year.~~

29 ~~(f) (E) An audited report on the income and expenditures~~ <—
30 ~~incurred by a recognized tourist promotion agency receiving any~~

1 revenues from the tax authorized under this section shall be
2 submitted annually by the recognized tourist promotion agency to
3 the county commissioners.

4 ~~(g)~~ (F) As used in this section, the following words and ←
5 phrases shall have the meanings given to them in this
6 subsection:

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

12 "County." Any county which is on the effective date of this
13 act a county of the fifth class having a population under the
14 1990 Federal Decennial Census in excess of one hundred twenty-
15 three thousand residents.

16 "Hotel." A hotel, motel, inn, guest house or other structure
17 which holds itself out by any means, including advertising,
18 license, registration with an innkeepers' group, convention
19 listing association, travel publication or similar association
20 or with a government agency, as being available to provide
21 overnight lodging or use of facility space for consideration to
22 persons seeking temporary accommodation; any place which
23 advertises to the public at large or any segment thereof that it
24 will provide beds, sanitary facilities or other space for a
25 temporary period to members of the public at large; or any place
26 recognized as a hostelry. The term does not include any portion
27 of a facility that is devoted to persons who have an established
28 permanent residence or a college or university student residence
29 hall OR ANY PRIVATE CAMPGROUND, OR ANY CABINS, PUBLIC ←
30 CAMPGROUNDS OR OTHER FACILITIES LOCATED ON STATE LAND.

1 "Occupancy." The use or possession or the right to the use
2 or possession by any person other than a permanent resident of
3 any room in a hotel for any purpose, or the right to the use or
4 possession of the furnishings or to the services accompanying
5 the use and possession of the room.

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

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

13 "Permanent resident." A person who has occupied or has the
14 right to occupancy of a room or rooms in a hotel as a patron or
15 otherwise for a period exceeding sixty consecutive days.

16 "Recognized tourist promotion agency." The nonprofit
17 corporation, organization, association or agency which is
18 engaged in planning and promoting programs designed to stimulate
19 and increase the volume of tourist, visitor and vacation
20 business within counties served by the agency as that term is
21 defined in the act of April 28, 1961 (P.L.111, No.50), known as
22 the "Tourist Promotion Law."

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

26 "Transaction." The activity involving the obtaining by a
27 transient or patron of the use or occupancy of a hotel room from
28 which consideration is payable to the operator under an express
29 or an implied contract.

30 "Transient." An individual who obtains accommodation in a

1 hotel by means of registering at the facility for the temporary
2 occupancy of a room for the personal use of the individual by
3 paying a fee to the operator.

4 Section 2. This act shall take effect immediately.