

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 448 Session of
2005

INTRODUCED BY WONDERLING, M. WHITE, KASUNIC, BOSCOLA AND STACK,
MARCH 23, 2005

REFERRED TO FINANCE, MARCH 23, 2005

AN ACT

1 Amending the act of March 4, 1971 (P.L.6, No.2), entitled "An
2 act relating to tax reform and State taxation by codifying
3 and enumerating certain subjects of taxation and imposing
4 taxes thereon; providing procedures for the payment,
5 collection, administration and enforcement thereof; providing
6 for tax credits in certain cases; conferring powers and
7 imposing duties upon the Department of Revenue, certain
8 employers, fiduciaries, individuals, persons, corporations
9 and other entities; prescribing crimes, offenses and
10 penalties," further providing for exclusions from hotel
11 occupancy tax.

12 The General Assembly of the Commonwealth of Pennsylvania
13 hereby enacts as follows:

14 Section 1. The act of March 4, 1971 (P.L.6, No.2), known as
15 the Tax Reform Code of 1971, is amended by adding a section to
16 read:

17 Section 210.1. Exclusion from Hotel Occupancy Tax.--(a) The
18 tax imposed under section 210 shall not be imposed upon rent
19 paid for the occupancy of a room or rooms in a hotel in this
20 Commonwealth during the period of time from February 17, 2006,
21 to and including February 19, 2006.

22 (b) This exclusion shall expire on February 19, 2006.

1 Section 2. The county commissioners of any county imposing
2 an excise tax on the consideration received from the renting of
3 a room or rooms may likewise lift the imposition from such tax
4 during the exclusion prescribed under section 210.1 of the act.

5 Section 3. This act shall take effect January 1, 2006.