

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 1583 Session of
2000

INTRODUCED BY PUNT, OCTOBER 31, 2000

REFERRED TO LOCAL GOVERNMENT, OCTOBER 31, 2000

AN ACT

1 Amending the act of August 9, 1955 (P.L.323, No.130), entitled,
2 as amended, "An act relating to counties of the first, third,
3 fourth, fifth, sixth, seventh and eighth classes; amending,
4 revising, consolidating and changing the laws relating
5 thereto; relating to imposition of excise taxes by counties,
6 including authorizing imposition of an excise tax on the
7 rental of motor vehicles by counties of the first class; and
8 providing for regional renaissance initiatives," further
9 providing for hotel room tax.

10 The General Assembly of the Commonwealth of Pennsylvania
11 hereby enacts as follows:

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

14 Section 1770.6. Authorization of Three Per Centum Hotel
15 Tax.--(a) The county commissioners of any county of the sixth
16 class having a population under the 1990 Federal Decennial
17 Census in excess of 78,250 residents, but less than 79,000
18 residents, may impose a hotel tax not to exceed three per centum
19 of the consideration received by each operator of a hotel within
20 the county from each transaction of renting a room or rooms to
21 transients. The tax shall be collected by the operator from the

1 patron of the room or rooms and paid over to the county as
2 herein provided.

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

9 (c) The county commissioners of each county shall designate
10 the entity or agency responsible to collect and to enforce the
11 collection of the tax on their behalf. All revenues received
12 from the tax shall be deposited into a special fund which is to
13 be established by the county's legally sanctioned and duly
14 designated Tourist Promotion Agency (TPA). The disposition of
15 the revenues from the TPA hotel tax fund shall be as follows:
16 seventy-five per centum of all revenues received per annum shall
17 be used by the TPA for the promotion, advertising and marketing
18 of tourism and special events and for administrative costs.
19 Twenty-five per centum of all revenues received per annum shall
20 be used by the county commissioners for the purpose of general
21 county government operations, economic development, historic
22 preservation and grants to local municipalities having police
23 departments. Any fees for administering the collection and
24 distribution of the tax shall be negotiated by the TPA and the
25 county commissioners.

26 (d) The treasurer of each county electing to impose the tax
27 authorized under this section shall collect the tax and deposit
28 the revenues received from the tax in a special fund established
29 for that purpose.

30 (e) The tax year for a tax imposed under this section shall

1 run concurrently with the calendar year.

2 (f) As used in this section, the following words and phrases
3 shall have the meanings given to them in this subsection:

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

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

23 "Occupancy." The use or possession or the right to the use
24 or possession by any person other than a permanent resident of
25 any room in a hotel for any purpose or the right to the use or
26 possession of the furnishings or to the services accompanying
27 the use and possession of the room.

28 "Operator." An individual, partnership, nonprofit or profit-
29 making association or corporation or other person or group of
30 persons who maintain, operate, manage, own, have custody of or

1 otherwise possess the right to rent or lease overnight
2 accommodations in a hotel to the public for consideration.

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

5 "Permanent resident." A person who has occupied or has the
6 right to occupancy of a room or rooms in a hotel as a patron or
7 otherwise for a period exceeding thirty consecutive days.

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

11 "Tourist Promotion Agency (TPA)." An organization, agency or
12 corporation designated to be such by the board of commissioners
13 as of January 1, 2000, of the county in which the tax is
14 imposed. The TPA shall be duly established, designated and
15 recognized as the county's TPA in accordance with and pursuant
16 to the act of April 28, 1961 (P.L.111, No.50), known as the
17 "Tourist Promotion Law."

18 "Transaction." The activity involving the obtaining by a
19 transient or patron of the use or occupancy of a hotel room from
20 which consideration is payable to the operator under an express
21 or an implied contract.

22 "Transient." An individual who obtains accommodation in a
23 hotel by means of registering at the facility for the temporary
24 occupancy of a room for the personal use of the individual by
25 paying a fee to the operator.

26 Section 2. This act shall take effect in 60 days.