

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1478 Session of  
2011

INTRODUCED BY SONNEY, HORNAMAN, FABRIZIO, J. EVANS AND HARKINS,  
MAY 5, 2011

REFERRED TO COMMITTEE ON TOURISM AND RECREATIONAL DEVELOPMENT,  
MAY 5, 2011

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," in  
9 alternative provision for third class county convention  
10 center authorities, further providing for hotel room rental  
11 tax.

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

14 Section 1. Section 2399.72(b), (c), (d) and the definition  
15 of "tourist promotion agency" in subsection (k) of the act of  
16 August 9, 1955 (P.L.323, No.130), known as The County Code,  
17 added October 18, 2000 (P.L.541, No.73), are amended to read:

18 Section 2399.72. Hotel Room Rental Tax.--\* \* \*

19 (b) The rate of tax imposed under this section by the county  
20 in which the authority's convention center facilities are  
21 located shall not exceed [five] seven per centum.

22 (c) Subject to the deduction of the administrative fee

1 authorized by subsection (i), [eighty per centum of revenues  
2 received from taxes imposed pursuant to this section shall be  
3 deposited within two working days in the special fund required  
4 under subsection (d) for the use of the authority for authority  
5 purposes. Twenty per centum of the revenues received from taxes  
6 imposed pursuant to this section shall be deposited within two  
7 working days in the tourist promotion agency fund required under  
8 subsection (d) until disbursed as provided in subsection (g).]  
9 the revenues shall be distributed as follows:

10 (1) The revenues from the special funds required under  
11 subsection (d) attributable to the levy of the first five per  
12 centum of the tax shall be distributed as follows:

13 (i) Eighty per centum shall be deposited within two working  
14 days in the special fund required under subsection (d) for the  
15 use of the authority for authority purposes.

16 (ii) Twenty per centum shall be deposited within two working  
17 days in the tourist promotion agency fund required under  
18 subsection (d) until disbursed as provided in subsection (g).

19 (2) The revenues from the special fund attributable to the  
20 levy of the remaining two per centum of the tax shall be  
21 deposited in the tourist promotion agency fund required under  
22 subsection (d) until disbursed pursuant to subsection (g).

23 (d) The treasurer of each county electing to impose the tax  
24 authorized under this section is hereby directed to collect the  
25 tax and subject to the deduction of the administrative fee  
26 authorized by subsection (i):

27 (1) to deposit eighty per centum of the revenues [received  
28 from] attributable to the levy of the first five per centum of  
29 the tax in a special fund established for the purposes set forth  
30 in this section; [and]

1 (2) to deposit twenty per centum of the revenues [received  
2 from] attributable to the levy of the first five per centum of  
3 the tax in the tourist promotion agency fund until disbursed  
4 pursuant to subsection (g) [.] ; and

5 (3) to deposit the revenues attributable to the levy of the  
6 remaining two per centum of the tax in the tourist promotion  
7 agency fund until disbursed pursuant to subsection (g).

8 Interest on moneys deposited in the funds shall accrue  
9 proportionately to the respective funds as provided in this  
10 section. The treasurer is hereby authorized to establish rules  
11 and regulations concerning the collection of the tax, which  
12 collection shall occur not more often than monthly nor less  
13 often than quarterly.

14 \* \* \*

15 (k) As used in this section, the following words and phrases  
16 shall have the meanings given to them in this subsection:

17 \* \* \*

18 "Tourist promotion agency" shall mean the agency designated  
19 by the governing body of a county or county seat in which the  
20 convention center facilities are located to be eligible for  
21 grants from the Department of Community and Economic Development  
22 pursuant to the act of [April 28, 1961 (P.L.111, No.50), known  
23 as the "Tourist Promotion Law."] July 4, 2008 (P.L.621, No.50),  
24 known as the "Tourism Promotion Act."

25 \* \* \*

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