

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1516 Session of  
2011

INTRODUCED BY STABACK, K. SMITH, MURPHY AND KAVULICH,  
MAY 10, 2011

REFERRED TO COMMITTEE ON TOURISM AND RECREATIONAL DEVELOPMENT,  
MAY 10, 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 fiscal  
9 affairs, further providing for authorization of hotel tax.

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

12 Section 1. Section 1770.4(a), (c) and (d) of the act of  
13 August 9, 1955 (P.L.323, No.130), known as The County Code,  
14 added June 18. 1997 (P.L.179, No.18), are amended and the  
15 section is amended by adding a subsection to read:

16 Section 1770.4. Authorization of Hotel Tax.--(a) The county  
17 commissioners of any county of the third class having a second  
18 class A city located therein may impose a hotel tax not to  
19 exceed [four] seven per centum of the consideration received by  
20 each operator of a hotel within the county from each transaction  
21 of renting a room or rooms to transients. The tax shall be

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

3 \* \* \*

4 (c) The county commissioners of each county shall designate  
5 the entity or agency responsible to collect and to enforce the  
6 collection of the tax on their behalf. All revenues received  
7 from the tax shall be deposited into a special fund which is to  
8 be established by the county's legally sanctioned and duly  
9 designated Tourist Promotion Agency (TPA). The disposition of  
10 the revenues from the TPA hotel tax fund shall be as follows: a  
11 minimum of [twenty] forty per centum of all revenues received  
12 per annum shall be used by the TPA for the appropriate and  
13 reasonable operational, marketing and promotional expenses of  
14 the TPA. Other tax revenues received and amounting to not more  
15 than [eighty] sixty per centum of total annual revenues shall be  
16 used for reasonable expenses associated with collection and  
17 enforcement of the tax; for county-owned tourist and  
18 recreational facilities, sports facilities or visitor centers;  
19 or for other tourism-related activities as determined by the  
20 county commissioners.

21 (d) The treasurer of each county electing to impose the tax  
22 authorized under this section shall collect the tax and deposit  
23 the revenues received from the tax in a special fund established  
24 for that purpose. The revenues from the special fund shall be  
25 used for county-owned tourist and recreational facilities,  
26 sports facilities, the visitors center or [use of any county-  
27 municipal authority], for other expenditures, debts or  
28 liabilities related to tourism or recreational facilities  
29 incurred by municipal authorities as determined by the county  
30 commissioners.

1     (d.1) Annually, beginning on July 1, 2011, or within sixty  
2 days of the effective date of this section, whichever is later,  
3 the county and the TPA shall prepare a report listing revenues  
4 received and expenditures made pursuant to this section. The  
5 report shall be submitted to the chairman and minority chairman  
6 of the Community, Economic and Recreational Development  
7 Committee of the Senate and the chairman and minority chairman  
8 of the Tourism and Recreational Development Committee of the  
9 House of Representatives.

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