

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 1085 Session of 2011

INTRODUCED BY BLAKE, JUNE 30, 2011

REFERRED TO LOCAL GOVERNMENT, JUNE 30, 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), (d) and the definition of
13 "Tourist Promotion Agency (TPA)" in subsection (f) of the act of
14 August 9, 1955 (P.L.323, No.130), known as The County Code,
15 added June 18, 1997 (P.L.179, No.18), are amended 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
22 collected by the operator from the patron of the room or rooms

1 and paid over to the county as herein provided.

2 * * *

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

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

1 used for county-owned tourist and recreational facilities,
2 sports facilities, visitors center or use of any county-
3 municipal authority as determined by the county commissioners.]

4 * * *

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

7 * * *

8 "Tourist Promotion Agency (TPA)." An organization, agency or
9 corporation designated to be such by the board of commissioners
10 of the county in which the tax is imposed. The TPA shall be duly
11 established, designated and recognized as the county's TPA in
12 accordance with and pursuant to the act of [April 28, 1961
13 (P.L.111, No.50), known as the "Tourist Promotion Law."] July 4,
14 2008 (P.L.621, No.50), known as the "Tourism Promotion Act."

15 * * *

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