

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 872 Session of  
2013

INTRODUCED BY DAY, MOUL, GROVE, COHEN, MILLER, FLECK, MURT,  
DENLINGER, SCHLOSSBERG AND HARKINS, MARCH 11, 2013

REFERRED TO COMMITTEE ON TOURISM AND RECREATIONAL DEVELOPMENT,  
MARCH 11, 2013

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," in sales and use tax, further providing for  
11 definitions.

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

14 Section 1. Section 209(a)(6) of the act of March 4, 1971  
15 (P.L.6, No.2), known as the Tax Reform Code of 1971, amended May  
16 2, 1974 (P.L.269, No.75), is amended and the subsection is  
17 amended by adding a clause to read:

18 Section 209. Definitions.--(a) For the purposes of this  
19 part V only, the following words, terms and phrases shall have  
20 the meaning ascribed to them in this subsection, except where  
21 the context clearly indicates a different meaning:

22 \* \* \*

1       (6) "Rent." The consideration received for occupancy valued  
2 in money, whether received in money or otherwise, including all  
3 receipts, cash, credits and property or services of any kind or  
4 nature, any amount charged by an intermediary to an occupant and  
5 retained by the intermediary, and also any amount for which the  
6 occupant is liable for the occupancy without any deduction  
7 therefrom whatsoever. The term "rent" shall not include a  
8 gratuity.

9       (7) "Intermediary." A person who facilitates the booking of  
10 hotel reservations and who is not an operator.

11       \* \* \*

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