

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 838 Session of 2013

INTRODUCED BY ALLOWAY AND SOLOBAY, MAY 6, 2013

SENATOR CORMAN, APPROPRIATIONS, RE-REPORTED AS AMENDED, SEPTEMBER 15, 2014

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, providing for authorization of five percent hotel
10 tax in certain counties of the fourth class. FURTHER
11 PROVIDING FOR AUTHORIZATION OF HOTEL TAX; AND PROVIDING FOR
12 HOTEL ROOM RENTAL TAX IN CERTAIN THIRD CLASS COUNTIES, FOR
13 HOTEL ROOM RENTAL TAX IN CERTAIN FOURTH CLASS COUNTIES, FOR
14 HOTEL ROOM RENTAL TAX IN SECOND CLASS TOWNSHIP, FOR HOTEL
15 ROOM RENTAL TAX IN ADDITIONAL FOURTH CLASS COUNTIES, FOR
16 HOTEL ROOM RENTAL TAX IN OTHER FOURTH CLASS COUNTIES, FOR
17 HOTEL ROOM RENTAL TAX IN CERTAIN OTHER FOURTH CLASS COUNTIES
18 AND FOR HOTEL ROOM RENTAL TAX IN CERTAIN SIXTH CLASS
19 COUNTIES.

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20 The General Assembly of the Commonwealth of Pennsylvania
21 hereby enacts as follows:

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

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25 Section 1773. Authorization of Five Per Centum Hotel Tax.

26 (a) The county commissioners of any county of the fourth class

1 ~~having a population under the 2010 Federal decennial census in~~
2 ~~excess of 145,000 residents, but less than 209,999 residents,~~
3 ~~may impose a hotel tax not to exceed five per centum of the~~
4 ~~consideration received by each operator of a hotel within the~~
5 ~~county from each transaction of renting a room or rooms to~~
6 ~~transients. The tax shall be collected by the operator from the~~
7 ~~patron of the room or rooms and paid over to the county as~~
8 ~~herein provided.~~

9 ~~(b) The provisions of subsection (c) notwithstanding, county~~
10 ~~commissioners may by ordinance impose requirements for keeping~~
11 ~~of records, the filing of tax returns and the time and manner of~~
12 ~~collection and payment of tax. The county commissioners may also~~
13 ~~impose by ordinance penalties and interest for failure to comply~~
14 ~~with recordkeeping, filing, collection and payment requirements.~~

15 ~~(c) Each operator of a hotel within a county that imposes~~
16 ~~the tax authorized under this section shall submit to an audit~~
17 ~~of hotel tax revenue. The audit shall be conducted by the county~~
18 ~~commissioners and shall consist, at a minimum, of determining~~
19 ~~the total amount of consideration received by the operator from~~
20 ~~transactions of renting a room or rooms to transients during the~~
21 ~~period being audited and the total amount of hotel tax revenue~~
22 ~~collected. The county commissioners or their duly authorized~~
23 ~~agents shall conduct at least one audit annually and shall bear~~
24 ~~the costs of the audit.~~

25 ~~(d) The treasurer of each county that imposes the tax~~
26 ~~authorized under this section shall collect the tax and deposit~~
27 ~~the revenues received from the tax in a special fund established~~
28 ~~for that purpose. Subject to the deduction of the administrative~~
29 ~~fee authorized by subsection (h), the disposition of the~~
30 ~~revenues from the TPA hotel tax fund shall be as follows:~~

1 ~~(1) Seventy five per centum of all revenues received per~~
2 ~~annum shall be used by the county's recognized TPA for the~~
3 ~~promotion, advertising and marketing of tourism and special~~
4 ~~events and for administrative costs.~~

5 ~~(2) Twenty five per centum of all revenues received per~~
6 ~~annum shall be distributed as follows:~~

7 ~~(i) Fifty per centum shall be used by the county~~
8 ~~commissioners for the purposes of economic development, historic~~
9 ~~preservation and the arts. The county commissioners shall use~~
10 ~~ten per centum of the funds received under this subelause for~~
11 ~~grants to municipalities that each have at least 20,000~~
12 ~~residents.~~

13 ~~(ii) Fifty per centum shall be used by the county~~
14 ~~commissioners for grants to municipalities that:~~

15 ~~(A) have a municipal police department employing at least~~
16 ~~two full time police officers assigned to law enforcement duties~~
17 ~~who work a minimum of two hundred days per year; or~~

18 ~~(B) are a member of a regional police department that~~
19 ~~provides full time police services to the municipality pursuant~~
20 ~~to an agreement or contract.~~

21 ~~(iii) Municipalities receiving grants under subelause (ii)~~
22 ~~must meet or have met the eligibility requirements under~~
23 ~~subelause (ii) (A) or (B) for a minimum of two years prior to~~
24 ~~receiving the grant.~~

25 ~~(e) Grants under subsection (d) (2) (ii) shall be distributed~~
26 ~~to municipalities in proportion to the number of hotel rooms~~
27 ~~within the municipality as a percentage of the total number of~~
28 ~~hotel rooms in municipalities with police departments under~~
29 ~~subsection (d) (2) (ii) as compiled by the recognized TPA and~~
30 ~~certified by the county commissioners. Grants shall be used for~~

~~1 police and law enforcement purposes. Any portion of a grant not
2 used for police and law enforcement purposes shall be returned
3 to the county for the purposes of subsection (d)(2)(i).~~

~~4 (f) The tax year for a tax imposed under this section shall
5 run concurrently with the calendar year.~~

~~6 (g) An audited report on the income and expenditures
7 incurred by a tourist promotion agency receiving any revenues
8 from the tax authorized under this section shall be submitted
9 annually by the tourist promotion agency to the county
10 commissioners.~~

~~11 (h) The county may deduct and retain an administrative fee
12 from the taxes collected under this section. The administrative
13 fee established by the county may not exceed in any tax year the
14 lesser of:~~

~~15 (1) four and one half per centum of all taxes collected
16 under this section; or~~

~~17 (2) ninety five thousand dollars (\$95,000), which amount
18 shall be adjusted biannually, beginning two years after the
19 effective date of this subsection, by the percentage growth in
20 the Consumer Price Index for All Urban Consumers.~~

~~21 (i) Revenue collected from the fee imposed under subsection
22 (h) shall be used for the following purposes:~~

~~23 (1) Defraying the costs associated with the collection and
24 administration of the tax.~~

~~25 (2) Defraying the costs of the review required under
26 subsection (c).~~

~~27 (j) As used in this section, the following words and phrases
28 shall have the meanings given to them in this subsection:~~

~~29 "Consideration." Receipts, fees, charges, rentals, leases,
30 cash, credits, property of any kind or nature, or other payment~~

1 ~~received by operators in exchange for or in consideration of the~~
2 ~~use or occupancy by a transient of a room or rooms in a hotel~~
3 ~~for any temporary period.~~

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

18 ~~"Occupancy." The use or possession or the right to the use~~
19 ~~or possession by any person other than a permanent resident of~~
20 ~~any room in a hotel for any purpose or the right to the use or~~
21 ~~possession of the furnishings or to the services accompanying~~
22 ~~the use and possession of the room.~~

23 ~~"Operator." An individual, partnership, nonprofit or profit~~
24 ~~making association or corporation or other person or group of~~
25 ~~persons who maintain, operate, manage, own, have custody of or~~
26 ~~otherwise possess the right to rent or lease overnight~~
27 ~~accommodations in a hotel to the public for consideration.~~

28 ~~"Patron." A person who pays the consideration for the~~
29 ~~occupancy of a room or rooms in a hotel.~~

30 ~~"Permanent resident." A person who has occupied or has the~~

1 ~~right to occupancy of a room or rooms in a hotel as a patron or~~
2 ~~otherwise for a period exceeding thirty consecutive days.~~

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

6 ~~"Tourist Promotion Agency (TPA)." An organization, agency or~~
7 ~~corporation designated to be such by the board of commissioners~~
8 ~~as of January 1, 2000, of the county in which the tax is~~
9 ~~imposed. The TPA shall be duly established, designated and~~
10 ~~recognized as the county's TPA in accordance with and pursuant~~
11 ~~to the act of July 4, 2008 (P.L.621, No.50), known as the~~
12 ~~"Tourism Promotion Act."~~

13 ~~"Transaction." The activity involving the obtaining by a~~
14 ~~transient or patron of the use or occupancy of a hotel room from~~
15 ~~which consideration is payable to the operator under an express~~
16 ~~or an implied contract.~~

17 ~~"Transient." An individual who obtains accommodation in a~~
18 ~~hotel by means of registering at the facility for the temporary~~
19 ~~occupancy of a room for the personal use of the individual by~~
20 ~~paying a fee to the operator.~~

21 ~~Section 2. This act shall take effect immediately.~~

22 SECTION 1. THE DEFINITION OF "PERMANENT RESIDENT" IN SECTION <--
23 1770.6(F) OF THE ACT OF AUGUST 9, 1955 (P.L.323, NO.130), KNOWN
24 AS THE COUNTY CODE, AMENDED JULY 5, 2005 (P.L.38, NO.12), IS
25 AMENDED TO READ:

26 SECTION 1770.6. AUTHORIZATION OF HOTEL TAX.--* * *

27 (F) DEFINITIONS.--AS USED IN THIS SECTION, THE FOLLOWING
28 WORDS AND PHRASES SHALL HAVE THE MEANINGS GIVEN TO THEM IN THIS
29 SUBSECTION:

30 * * *

1 "PERMANENT RESIDENT." A PERSON WHO HAS OCCUPIED OR HAS THE
2 RIGHT TO OCCUPANCY OF A ROOM OR ROOMS IN A HOTEL AS A PATRON OR
3 OTHERWISE FOR A PERIOD EXCEEDING THIRTY CONSECUTIVE DAYS. THE
4 TERM DOES NOT APPLY TO A TAX IMPOSED UNDER THIS SECTION BY A
5 COUNTY OF THE FOURTH CLASS HAVING A POPULATION DURING THE 2010
6 FEDERAL DECENNIAL CENSUS IN EXCESS OF 205,000 RESIDENTS BUT LESS
7 THAN 210,000 RESIDENTS.

8 * * *

9 SECTION 2. THE ACT IS AMENDED BY ADDING SECTIONS TO READ:

10 SECTION 1773. (RESERVED).

11 SECTION 1773.1. HOTEL ROOM RENTAL TAX IN CERTAIN THIRD CLASS
12 COUNTIES.-- (A) A COUNTY MAY, BY ORDINANCE, IMPOSE A TAX WHICH
13 SHALL BE KNOWN AS A HOTEL ROOM RENTAL TAX ON THE CONSIDERATION
14 RECEIVED BY EACH OPERATOR OF A HOTEL WITHIN THE COUNTY FROM EACH
15 TRANSACTION OF RENTING A ROOM OR ROOMS TO ACCOMMODATE
16 TRANSIENTS. THE TAX SHALL BE COLLECTED BY THE OPERATOR FROM THE
17 PATRON OF THE ROOM AND PAID OVER TO THE COUNTY WHERE THE HOTEL
18 IS LOCATED AS PROVIDED UNDER THIS SECTION.

19 (B) THE RATE OF THE TAX IMPOSED UNDER THIS SECTION SHALL NOT
20 EXCEED TWO PER CENTUM, IN ADDITION TO THE TAX IMPOSED UNDER
21 SECTION 1770.2.

22 (C) THE TREASURER OF EACH COUNTY ELECTING TO IMPOSE THE TAX
23 AUTHORIZED UNDER THIS SECTION SHALL COLLECT THE TAX AND DEPOSIT
24 THE REVENUES RECEIVED FROM THE TAX IN A SPECIAL FUND ESTABLISHED
25 FOR THAT PURPOSE. SUBSEQUENT TO THE DEDUCTION FOR ADMINISTRATIVE
26 COSTS ESTABLISHED IN SUBSECTION (F), THE COUNTY SHALL DISTRIBUTE
27 TO THE RECOGNIZED TOURIST PROMOTION AGENCY ALL REVENUES RECEIVED
28 FROM THE TAX NOT LATER THAN SIXTY DAYS AFTER RECEIPT OF THE TAX
29 REVENUES. THE REVENUES FROM THE SPECIAL FUND SHALL BE USED BY
30 THE RECOGNIZED TOURIST PROMOTION AGENCY FOR ANY OR ALL OF THE

1 FOLLOWING PURPOSES:

2 (1) CONVENTION PROMOTION.

3 (2) MARKETING THE AREA SERVED BY THE AGENCY AS A LEISURE
4 TRAVEL DESTINATION.

5 (3) MARKETING THE AREA SERVED BY THE AGENCY AS A BUSINESS
6 TRAVEL DESTINATION.

7 (4) USING ALL APPROPRIATE MARKETING TOOLS TO ACCOMPLISH
8 THESE PURPOSES, INCLUDING ADVERTISING, PUBLICITY, PUBLICATIONS,
9 DIRECT MARKETING, DIRECT SALES AND PARTICIPATION IN INDUSTRY
10 TRADE SHOWS.

11 (5) PROJECTS OR PROGRAMS THAT ARE DIRECTLY AND SUBSTANTIALLY
12 RELATED TO TOURISM WITHIN THE COUNTY, AUGMENT AND DO NOT UNDULY
13 COMPETE WITH PRIVATE SECTOR TOURISM EFFORTS AND IMPROVE AND
14 EXPAND THE COUNTY AS A DESTINATION MARKET.

15 (6) ANY OTHER TOURISM MARKETING OR PROMOTION PROGRAM DEEMED
16 NECESSARY BY THE RECOGNIZED TOURIST PROMOTION AGENCY.

17 (D) EACH TAX YEAR FOR A TAX IMPOSED UNDER THIS SECTION SHALL
18 RUN CONCURRENTLY WITH THE COUNTY'S FISCAL YEAR.

19 (E) AN AUDITED REPORT ON THE INCOME AND EXPENDITURES
20 INCURRED BY A RECOGNIZED TOURIST PROMOTION AGENCY RECEIVING
21 REVENUES FROM THE TAX AUTHORIZED UNDER THIS SECTION SHALL BE
22 SUBMITTED ANNUALLY BY THE RECOGNIZED TOURIST PROMOTION AGENCY TO
23 THE COUNTY COMMISSIONERS.

24 (F) FOR THE PURPOSES OF DEFRAYING COSTS ASSOCIATED WITH THE
25 COLLECTION OF THE TAX IMPOSED UNDER THIS SECTION AND OTHERWISE
26 PERFORMING ITS OBLIGATIONS UNDER THIS SECTION, A COUNTY IS
27 HEREBY AUTHORIZED TO DEDUCT AND RETAIN AN ADMINISTRATIVE FEE
28 FROM THE TAXES COLLECTED HEREUNDER. THE ADMINISTRATIVE FEE SHALL
29 BE ESTABLISHED BY THE COUNTY BUT SHALL NOT EXCEED IN ANY TAX
30 YEAR THE LESSER OF:

1 (1) TWO PER CENTUM OF ALL TAXES COLLECTED UNDER THIS
2 SECTION; OR

3 (2) FIFTY THOUSAND DOLLARS, WHICH AMOUNT SHALL BE ADJUSTED
4 ANNUALLY, BEGINNING ONE YEAR AFTER THE DATE OF ENACTMENT, BY THE
5 THE PERCENTAGE GROWTH IN THE CONSUMER PRICE INDEX FOR ALL URBAN
6 CONSUMERS AS DETERMINED BY THE UNITED STATES DEPARTMENT OF
7 LABOR.

8 (G) AS USED IN THIS SECTION, THE FOLLOWING WORDS AND PHRASES
9 SHALL HAVE THE MEANINGS GIVEN TO THEM IN THIS SUBSECTION UNLESS
10 THE CONTEXT CLEARLY INDICATES OTHERWISE:

11 "CONSIDERATION." RECEIPTS, FEES, CHARGES, RENTALS, LEASES,
12 CASH, CREDITS, PROPERTY OF ANY KIND OR NATURE OR OTHER PAYMENT
13 RECEIVED BY OPERATORS IN EXCHANGE FOR OR IN CONSIDERATION OF THE
14 USE OR OCCUPANCY BY A TRANSIENT OF A ROOM OR ROOMS IN A HOTEL
15 FOR A TEMPORARY PERIOD.

16 "COUNTY." ANY COUNTY OF THE THIRD CLASS HAVING A POPULATION
17 UNDER THE 2010 FEDERAL DECENNIAL CENSUS IN EXCESS OF 430,000
18 RESIDENTS BUT LESS THAN 440,000 RESIDENTS.

19 "HOTEL."

20 (1) ANY OF THE FOLLOWING:

21 (I) A HOTEL, MOTEL, INN, GUESTHOUSE OR OTHER STRUCTURE WHICH
22 HOLDS ITSELF OUT BY ANY MEANS, INCLUDING ADVERTISING, LICENSE,
23 REGISTRATION WITH AN INNKEEPERS' GROUP, CONVENTION LISTING
24 ASSOCIATION, TRAVEL PUBLICATION OR SIMILAR ASSOCIATION OR WITH A
25 GOVERNMENT AGENCY, AS BEING AVAILABLE TO PROVIDE OVERNIGHT
26 LODGING FOR CONSIDERATION TO PERSONS SEEKING TEMPORARY
27 ACCOMMODATION.

28 (II) A PLACE WHICH ADVERTISES TO THE PUBLIC AT LARGE OR ANY
29 SEGMENT THEREOF THAT IT WILL PROVIDE BEDS, SANITARY FACILITIES
30 OR OTHER SPACE FOR A TEMPORARY PERIOD TO MEMBERS OF THE PUBLIC

1 AT LARGE.

2 (III) A PLACE RECOGNIZED AS A HOSTELRY.

3 (2) THE TERM DOES NOT INCLUDE ANY PORTION OF A FACILITY THAT
4 IS DEVOTED TO PERSONS WHO HAVE AN ESTABLISHED PERMANENT
5 RESIDENCE OR A COLLEGE OR UNIVERSITY STUDENT RESIDENCE HALL OR A
6 PRIVATE CAMPGROUND OR CABINS, PUBLIC CAMPGROUNDS OR OTHER
7 FACILITIES LOCATED ON STATE LAND.

8 "OPERATOR." AN INDIVIDUAL, PARTNERSHIP, NONPROFIT OR PROFIT-
9 MAKING ASSOCIATION OR CORPORATION OR OTHER PERSON OR GROUP OF
10 PERSONS WHO MAINTAIN, OPERATE, MANAGE, OWN, HAVE CUSTODY OF OR
11 OTHERWISE POSSESS THE RIGHT TO RENT OR LEASE OVERNIGHT
12 ACCOMMODATIONS IN A BUILDING TO THE PUBLIC FOR CONSIDERATION.

13 "PATRON." A PERSON WHO PAYS THE CONSIDERATION FOR THE
14 OCCUPANCY OF A ROOM OR ROOMS IN A HOTEL.

15 "PERMANENT RESIDENT." A PERSON WHO HAS OCCUPIED OR HAS THE
16 RIGHT TO OCCUPY A ROOM OR ROOMS IN A HOTEL AS A PATRON OR
17 OTHERWISE FOR A PERIOD EXCEEDING THIRTY CONSECUTIVE DAYS.

18 "RECOGNIZED TOURIST PROMOTION AGENCY." THE NONPROFIT
19 CORPORATION, ORGANIZATION, ASSOCIATION OR AGENCY WHICH IS
20 ENGAGED IN PLANNING AND PROMOTING PROGRAMS DESIGNED TO STIMULATE
21 AND INCREASE THE VOLUME OF TOURIST, VISITOR AND VACATION
22 BUSINESS WITHIN COUNTIES SERVED BY THE AGENCY AS THAT TERM IS
23 PROVIDED UNDER THE ACT OF JULY 4, 2008 (P.L.621, NO.50), KNOWN
24 AS THE TOURISM PROMOTION ACT.

25 "ROOM." A SPACE IN A BUILDING SET ASIDE FOR USE AND
26 OCCUPANCY BY PATRONS, OR OTHERWISE, FOR CONSIDERATION, HAVING AT
27 LEAST ONE BED OR OTHER SLEEPING ACCOMMODATIONS PROVIDED.

28 "TEMPORARY RESIDENT." A PERSON WHO HAS OCCUPIED OR HAS THE
29 RIGHT TO OCCUPY A ROOM OR ROOMS IN A HOTEL AS A PATRON OR
30 OTHERWISE FOR A PERIOD OF TIME NOT EXCEEDING THIRTY CONSECUTIVE

1 DAYS.

2 "TRANSACTION." THE ACTIVITY INVOLVING THE OBTAINING BY A
3 TRANSIENT OR PATRON OF THE USE OR OCCUPANCY OF A HOTEL ROOM FROM
4 WHICH CONSIDERATION EMANATES TO THE OPERATOR UNDER AN EXPRESSED
5 OR IMPLIED CONTRACT.

6 "TRANSIENT." A PERSON WHO OBTAINS AN ACCOMMODATION IN A
7 HOTEL FOR THE PERSON BY MEANS OF REGISTERING AT THE FACILITY FOR
8 THE TEMPORARY OCCUPANCY OF A ROOM FOR THE PERSONAL USE OF THAT
9 PERSON BY PAYING TO THE OPERATOR OF THE FACILITY A FEE IN
10 CONSIDERATION THEREFOR.

11 SECTION 1773.2. HOTEL ROOM RENTAL TAX IN CERTAIN FOURTH
12 CLASS COUNTIES.-- (A) A COUNTY MAY, BY ORDINANCE, IMPOSE A TAX
13 WHICH SHALL BE KNOWN AS A HOTEL ROOM RENTAL TAX ON THE
14 CONSIDERATION RECEIVED BY EACH OPERATOR OF A HOTEL WITHIN THE
15 COUNTY FROM EACH TRANSACTION OF RENTING A ROOM OR ROOMS TO
16 TRANSIENTS. THE TAX SHALL BE COLLECTED BY THE OPERATOR FROM THE
17 PATRON OF THE ROOM OR ROOMS AND PAID OVER TO THE COUNTY AS
18 PROVIDED UNDER THIS SECTION.

19 (B) THE RATE OF THE TAX IMPOSED UNDER THIS SECTION SHALL NOT
20 EXCEED FIVE PER CENTUM, IN ADDITION TO THE TAX IMPOSED UNDER
21 SECTION 1770.6.

22 (C) THE PROVISIONS OF SUBSECTION (D) NOTWITHSTANDING, COUNTY
23 COMMISSIONERS MAY BY ORDINANCE IMPOSE REQUIREMENTS FOR KEEPING
24 OF RECORDS, THE FILING OF TAX RETURNS AND THE TIME AND MANNER OF
25 COLLECTION AND PAYMENT OF TAX. THE COUNTY COMMISSIONERS MAY ALSO
26 IMPOSE BY ORDINANCE PENALTIES AND INTEREST FOR FAILURE TO COMPLY
27 WITH RECORDKEEPING, FILING, COLLECTION AND PAYMENT REQUIREMENTS.

28 (D) EACH OPERATOR OF A HOTEL WITHIN A COUNTY THAT IMPOSES
29 THE TAX AUTHORIZED UNDER THIS SECTION SHALL SUBMIT TO AN AUDIT
30 OF HOTEL TAX REVENUE. THE AUDIT SHALL BE CONDUCTED BY THE COUNTY

1 COMMISSIONERS AND SHALL CONSIST, AT A MINIMUM, OF DETERMINING
2 THE TOTAL AMOUNT OF CONSIDERATION RECEIVED BY THE OPERATOR FROM
3 TRANSACTIONS OF RENTING A ROOM OR ROOMS TO TRANSIENTS DURING THE
4 PERIOD BEING AUDITED AND THE TOTAL AMOUNT OF HOTEL TAX REVENUE
5 COLLECTED. THE COUNTY COMMISSIONERS OR THEIR DULY AUTHORIZED
6 AGENTS SHALL CONDUCT AT LEAST ONE AUDIT ANNUALLY AND SHALL BEAR
7 THE COSTS OF THE AUDIT.

8 (E) THE TREASURER OF EACH COUNTY THAT IMPOSES THE TAX
9 AUTHORIZED UNDER THIS SECTION SHALL COLLECT THE TAX AND DEPOSIT
10 THE REVENUES RECEIVED FROM THE TAX IN A SPECIAL FUND ESTABLISHED
11 FOR THAT PURPOSE. SUBJECT TO THE DEDUCTION OF THE ADMINISTRATIVE
12 FEE AUTHORIZED BY SUBSECTION (H), THE DISPOSITION OF THE
13 REVENUES FROM THE SPECIAL FUND SHALL BE AS FOLLOWS:

14 (1) SEVENTY-FIVE PER CENTUM OF ALL REVENUES RECEIVED PER
15 ANNUM SHALL BE USED BY THE COUNTY'S TPA FOR THE PROMOTION,
16 ADVERTISING AND MARKETING OF TOURISM AND SPECIAL EVENTS AND FOR
17 ADMINISTRATIVE COSTS.

18 (2) TWENTY-FIVE PER CENTUM OF ALL REVENUES RECEIVED PER
19 ANNUM SHALL BE DISTRIBUTED AS FOLLOWS:

20 (I) FIFTY PER CENTUM SHALL BE USED BY THE COUNTY
21 COMMISSIONERS FOR THE PURPOSES OF ECONOMIC DEVELOPMENT, HISTORIC
22 PRESERVATION AND THE ARTS. THE COUNTY COMMISSIONERS SHALL USE
23 TEN PER CENTUM OF THE FUNDS RECEIVED UNDER THIS SUBPARAGRAPH FOR
24 GRANTS TO MUNICIPALITIES THAT EACH HAVE AT LEAST 20,000
25 RESIDENTS.

26 (II) FIFTY PER CENTUM SHALL BE USED BY THE COUNTY
27 COMMISSIONERS FOR GRANTS TO MUNICIPALITIES THAT:

28 (A) HAVE A MUNICIPAL POLICE DEPARTMENT EMPLOYING AT LEAST
29 TWO FULL-TIME POLICE OFFICERS ASSIGNED TO LAW ENFORCEMENT DUTIES
30 WHO WORK A MINIMUM OF TWO HUNDRED DAYS PER YEAR; OR

1 (B) ARE A MEMBER OF A REGIONAL POLICE DEPARTMENT THAT
2 PROVIDES FULL-TIME POLICE SERVICES TO THE MUNICIPALITY PURSUANT
3 TO AN AGREEMENT OR CONTRACT.

4 (III) MUNICIPALITIES RECEIVING GRANTS UNDER SUBPARAGRAPH
5 (II) MUST MEET OR HAVE MET THE ELIGIBILITY REQUIREMENTS UNDER
6 SUBPARAGRAPH (II) (A) OR (B) FOR A MINIMUM OF TWO YEARS PRIOR TO
7 RECEIVING THE GRANT.

8 (F) GRANTS UNDER SUBSECTION (E) (2) (II) SHALL BE DISTRIBUTED
9 TO MUNICIPALITIES IN PROPORTION TO THE NUMBER OF HOTEL ROOMS
10 WITHIN THE MUNICIPALITY AS A PERCENTAGE OF THE TOTAL NUMBER OF
11 HOTEL ROOMS IN MUNICIPALITIES WITH POLICE DEPARTMENTS UNDER
12 SUBSECTION (E) (2) (II) AS COMPILED BY THE RECOGNIZED TPA AND
13 CERTIFIED BY THE COUNTY COMMISSIONERS. GRANTS SHALL BE USED FOR
14 POLICE AND LAW ENFORCEMENT PURPOSES. ANY PORTION OF A GRANT NOT
15 USED FOR POLICE AND LAW ENFORCEMENT PURPOSES SHALL BE RETURNED
16 TO THE COUNTY FOR THE PURPOSES OF SUBSECTION (E) (2) (I).

17 (G) THE TAX YEAR FOR A TAX IMPOSED UNDER THIS SECTION SHALL
18 RUN CONCURRENTLY WITH THE CALENDAR YEAR.

19 (H) AN AUDITED REPORT ON THE INCOME AND EXPENDITURES
20 INCURRED BY A TPA RECEIVING REVENUE FROM THE TAX AUTHORIZED
21 UNDER THIS SECTION SHALL BE SUBMITTED ANNUALLY BY THE TPA TO THE
22 COUNTY COMMISSIONERS.

23 (I) THE COUNTY MAY DEDUCT AND RETAIN AN ADMINISTRATIVE FEE
24 FROM THE TAXES COLLECTED UNDER THIS SECTION. THE ADMINISTRATIVE
25 FEE ESTABLISHED BY THE COUNTY MAY NOT EXCEED IN A TAX YEAR THE
26 LESSER OF:

27 (1) FOUR AND ONE-HALF PER CENTUM OF ALL TAXES COLLECTED
28 UNDER THIS SECTION; OR

29 (2) NINETY-FIVE THOUSAND DOLLARS, WHICH AMOUNT SHALL BE
30 ADJUSTED BIANNUALLY, BEGINNING TWO YEARS AFTER THE EFFECTIVE

1 DATE OF THIS SUBSECTION, BY THE PERCENTAGE GROWTH IN THE
2 CONSUMER PRICE INDEX FOR ALL URBAN CONSUMERS.

3 (J) REVENUE COLLECTED FROM THE FEE IMPOSED UNDER SUBSECTION
4 (I) SHALL BE USED FOR THE FOLLOWING PURPOSES:

5 (1) DEFRAYING THE COSTS ASSOCIATED WITH THE COLLECTION AND
6 ADMINISTRATION OF THE TAX.

7 (2) DEFRAYING THE COSTS OF THE AUDIT REQUIRED UNDER
8 SUBSECTION (D).

9 (K) AS USED IN THIS SECTION, THE FOLLOWING WORDS AND PHRASES
10 SHALL HAVE THE MEANINGS GIVEN TO THEM IN THIS SUBSECTION UNLESS
11 THE CONTEXT CLEARLY INDICATES OTHERWISE:

12 "CONSIDERATION." RECEIPTS, FEES, CHARGES, RENTALS, LEASES,
13 CASH, CREDITS, PROPERTY OF ANY KIND OR NATURE, OR OTHER PAYMENT
14 RECEIVED BY OPERATORS IN EXCHANGE FOR OR IN CONSIDERATION OF THE
15 USE OR OCCUPANCY BY A TRANSIENT OF A ROOM OR ROOMS IN A HOTEL
16 FOR ANY TEMPORARY PERIOD.

17 "COUNTY." A COUNTY OF THE FOURTH CLASS HAVING A POPULATION
18 UNDER THE 2010 FEDERAL DECENNIAL CENSUS IN EXCESS OF 149,000
19 RESIDENTS BUT LESS THAN 152,000 RESIDENTS.

20 "HOTEL."

21 (1) ANY OF THE FOLLOWING:

22 (I) A HOTEL, MOTEL, INN, GUEST HOUSE OR OTHER STRUCTURE
23 WHICH HOLDS ITSELF OUT BY ANY MEANS, INCLUDING ADVERTISING,
24 LICENSE, REGISTRATION WITH AN INNKEEPERS' GROUP, CONVENTION
25 LISTING ASSOCIATION, TRAVEL PUBLICATION OR SIMILAR ASSOCIATION
26 OR WITH A GOVERNMENT AGENCY, AS BEING AVAILABLE TO PROVIDE
27 OVERNIGHT LODGING OR USE OF FACILITY SPACE FOR CONSIDERATION TO
28 PERSONS SEEKING TEMPORARY ACCOMMODATION.

29 (II) A PLACE WHICH ADVERTISES TO THE PUBLIC AT LARGE OR ANY
30 SEGMENT THEREOF THAT IT WILL PROVIDE BEDS, SANITARY FACILITIES

1 OR OTHER SPACE FOR A TEMPORARY PERIOD TO MEMBERS OF THE PUBLIC
2 AT LARGE.

3 (III) A PLACE RECOGNIZED AS A HOSTELRY.

4 (2) THE TERM DOES NOT INCLUDE ANY PORTION OF A FACILITY THAT
5 IS DEVOTED TO PERSONS WHO HAVE AN ESTABLISHED PERMANENT
6 RESIDENCE OR A COLLEGE OR UNIVERSITY STUDENT RESIDENCE HALL.

7 "OCCUPANCY." THE USE OR POSSESSION OR THE RIGHT TO THE USE
8 OR POSSESSION BY A PERSON OTHER THAN A PERMANENT RESIDENT OF A
9 ROOM IN A HOTEL FOR ANY PURPOSE OR THE RIGHT TO THE USE OR
10 POSSESSION OF THE FURNISHINGS OR TO THE SERVICES ACCOMPANYING
11 THE USE AND POSSESSION OF THE ROOM.

12 "OPERATOR." AN INDIVIDUAL, PARTNERSHIP, NONPROFIT OR PROFIT-
13 MAKING ASSOCIATION OR CORPORATION OR OTHER PERSON OR GROUP OF
14 PERSONS WHO MAINTAIN, OPERATE, MANAGE, OWN, HAVE CUSTODY OF OR
15 OTHERWISE POSSESS THE RIGHT TO RENT OR LEASE OVERNIGHT
16 ACCOMMODATIONS IN A HOTEL TO THE PUBLIC FOR CONSIDERATION.

17 "PATRON." A PERSON WHO PAYS THE CONSIDERATION FOR THE
18 OCCUPANCY OF A ROOM OR ROOMS IN A HOTEL.

19 "PERMANENT RESIDENT." A PERSON WHO HAS OCCUPIED OR HAS THE
20 RIGHT TO OCCUPANCY OF A ROOM OR ROOMS IN A HOTEL AS A PATRON OR
21 OTHERWISE FOR A PERIOD EXCEEDING THIRTY CONSECUTIVE DAYS.

22 "ROOM." A SPACE IN A HOTEL SET ASIDE FOR USE AND OCCUPANCY
23 BY PATRONS, OR OTHERWISE, FOR CONSIDERATION, HAVING AT LEAST ONE
24 BED OR OTHER SLEEPING ACCOMMODATION IN A ROOM OR GROUP OF ROOMS.

25 "TOURIST PROMOTION AGENCY (TPA)." AN ORGANIZATION, AGENCY OR
26 CORPORATION DESIGNATED TO BE SUCH BY THE BOARD OF COMMISSIONERS
27 AS OF JANUARY 1, 2000, OF THE COUNTY IN WHICH THE TAX IS
28 IMPOSED. THE TPA SHALL BE DULY ESTABLISHED, DESIGNATED AND
29 RECOGNIZED AS THE COUNTY'S TPA IN ACCORDANCE WITH AND PURSUANT
30 TO THE ACT OF JULY 4, 2008 (P.L.621, NO.50), KNOWN AS THE

1 TOURISM PROMOTION ACT.

2 "TRANSACTION." THE ACTIVITY INVOLVING THE OBTAINING BY A
3 TRANSIENT OR PATRON OF THE USE OR OCCUPANCY OF A HOTEL ROOM FROM
4 WHICH CONSIDERATION IS PAYABLE TO THE OPERATOR UNDER AN EXPRESS
5 OR AN IMPLIED CONTRACT.

6 "TRANSIENT." AN INDIVIDUAL WHO OBTAINS ACCOMMODATION IN A
7 HOTEL BY MEANS OF REGISTERING AT THE FACILITY FOR THE TEMPORARY
8 OCCUPANCY OF A ROOM FOR THE PERSONAL USE OF THE INDIVIDUAL BY
9 PAYING A FEE TO THE OPERATOR.

10 SECTION 1773.3. HOTEL ROOM RENTAL TAX IN SECOND CLASS
11 TOWNSHIP.-- (A) NOTWITHSTANDING ANY OTHER PROVISION OF LAW TO
12 THE CONTRARY, THE GOVERNING BODY OF A TOWNSHIP MAY IMPOSE AN
13 EXCISE TAX ON THE CONSIDERATION RECEIVED BY EACH OPERATOR OF A
14 HOTEL FROM EACH TRANSACTION OF RENTING A ROOM TO ACCOMMODATE A
15 TRANSIENT. IF LEVIED, THE TAX SHALL BE COLLECTED BY THE OPERATOR
16 FROM THE PATRON OF THE ROOM AND PAID OVER TO THE TOWNSHIP AND
17 SHALL BE KNOWN AS THE SECOND CLASS TOWNSHIP HOTEL ROOM RENTAL
18 TAX.

19 (B) THE RATE OF THE TAX IMPOSED UNDER THIS SECTION SHALL NOT
20 EXCEED THREE PER CENTUM.

21 (C) A TOWNSHIP ELECTING TO IMPOSE THE TAX SHALL BY ORDINANCE
22 OR RESOLUTION PROVIDE FOR THE CREATION OR DESIGNATION OF A
23 POLITICAL SUBDIVISION, PUBLIC EMPLOYEE, TAX BUREAU OR PUBLIC OR
24 PRIVATE AGENCY TO COLLECT THE TAX AND DEPOSIT THE REVENUES
25 RECEIVED FROM THE TAX IN A SPECIAL FUND. THE REVENUES FROM THE
26 SPECIAL FUND SHALL BE USED BY THE TOWNSHIP FOR THE PROVISION OF
27 POLICE AND EMERGENCY SERVICES.

28 (D) EACH TAX YEAR WHEN A TAX IS IMPOSED UNDER THIS SECTION
29 SHALL RUN CONCURRENTLY WITH THE TOWNSHIP'S FISCAL YEAR.

30 (E) SECTION 301.1(F)(3) OF THE ACT OF DECEMBER 31, 1965

1 (P.L.1257, NO.511), KNOWN AS THE LOCAL TAX ENABLING ACT, SHALL
2 NOT APPLY TO THE SECOND CLASS TOWNSHIP HOTEL ROOM RENTAL TAX
3 IMPOSED UNDER THIS SECTION.

4 (F) AS USED IN THIS SECTION, THE FOLLOWING WORDS AND PHRASES
5 SHALL HAVE THE MEANINGS GIVEN TO THEM IN THIS SUBSECTION UNLESS
6 THE CONTEXT CLEARLY INDICATES OTHERWISE:

7 "BED AND BREAKFAST" OR "HOMESTEAD." A PUBLIC ACCOMMODATION
8 CONSISTING OF A PRIVATE RESIDENCE WHICH CONTAINS TEN OR FEWER
9 BEDROOMS USED FOR PROVIDING OVERNIGHT ACCOMMODATIONS TO THE
10 PUBLIC AND IN WHICH BREAKFAST IS THE ONLY MEAL SERVED AND THE
11 CHARGE FOR BREAKFAST IS INCLUDED IN THE CHARGE FOR THE ROOM.

12 "CONSIDERATION." RECEIPTS, FEES, CHARGES, RENTALS, LEASES,
13 CASH, CREDITS, PROPERTY OF ANY KIND OR NATURE OR OTHER PAYMENT
14 RECEIVED BY AN OPERATOR IN EXCHANGE FOR OR IN CONSIDERATION OF
15 THE USE OR OCCUPANCY BY A TRANSIENT OF A ROOM IN A HOTEL FOR A
16 TEMPORARY PERIOD.

17 "HOTEL." INCLUDES ANY OF THE FOLLOWING:

18 (1) A HOTEL, MOTEL, BED AND BREAKFAST, HOMESTEAD, INN, GUEST
19 HOUSE OR OTHER STRUCTURE WHICH HOLDS ITSELF OUT BY ANY MEANS,
20 INCLUDING ADVERTISING, LICENSE, REGISTRATION WITH AN INNKEEPERS'
21 GROUP, CONVENTION LISTING ASSOCIATION, TRAVEL PUBLICATION OR
22 SIMILAR ASSOCIATION OR WITH A GOVERNMENT AGENCY, AS BEING
23 AVAILABLE TO PROVIDE OVERNIGHT LODGING OR USE OF FACILITY SPACE
24 FOR CONSIDERATION TO PERSONS SEEKING TEMPORARY ACCOMMODATION.

25 (2) A PLACE WHICH ADVERTISES TO THE PUBLIC AT LARGE OR ANY
26 SEGMENT OF THE PUBLIC THAT IT WILL PROVIDE BEDS, SANITARY
27 FACILITIES OR OTHER SPACE FOR A TEMPORARY PERIOD TO MEMBERS OF
28 THE PUBLIC AT LARGE.

29 (3) A PLACE RECOGNIZED AS A HOSTELRY.
30 THE TERM DOES NOT INCLUDE ANY PORTION OF A FACILITY THAT IS

1 DEVOTED TO PERSONS WHO HAVE AN ESTABLISHED PERMANENT RESIDENCE
2 OR A COLLEGE OR UNIVERSITY STUDENT RESIDENCE HALL OR A PRIVATE
3 CAMPGROUND OR CABINS, PUBLIC CAMPGROUNDS OR OTHER FACILITIES
4 LOCATED ON STATE LAND.

5 "OCCUPANCY." THE USE OR POSSESSION OR THE RIGHT TO THE USE
6 OR POSSESSION BY A PERSON OTHER THAN A PERMANENT RESIDENT OF A
7 ROOM IN A HOTEL FOR ANY PURPOSE OR THE RIGHT TO THE USE OR
8 POSSESSION OF THE FURNISHINGS OR TO THE SERVICES ACCOMPANYING
9 THE USE AND POSSESSION OF THE ROOM.

10 "OPERATOR." AN INDIVIDUAL, PARTNERSHIP, NONPROFIT OR PROFIT-
11 MAKING ASSOCIATION OR CORPORATION OR OTHER PERSON OR GROUP OF
12 PERSONS WHO MAINTAIN, OPERATE, MANAGE, OWN, HAVE CUSTODY OF OR
13 OTHERWISE POSSESS THE RIGHT TO RENT OR LEASE OVERNIGHT
14 ACCOMMODATIONS IN A HOTEL TO THE PUBLIC FOR CONSIDERATION.

15 "PATRON." A PERSON WHO PAYS THE CONSIDERATION FOR THE
16 OCCUPANCY OF A ROOM IN A HOTEL.

17 "PERMANENT RESIDENT." A PERSON WHO HAS OCCUPIED OR HAS THE
18 RIGHT TO OCCUPANCY OF A ROOM IN A HOTEL AS A PATRON OR OTHERWISE
19 FOR A PERIOD OF MORE THAN THIRTY CONSECUTIVE DAYS.

20 "ROOM." A SPACE IN A HOTEL SET ASIDE FOR USE AND OCCUPANCY
21 BY PATRONS, OR OTHERWISE, FOR CONSIDERATION, HAVING AT LEAST ONE
22 BED OR OTHER SLEEPING ACCOMMODATION IN A ROOM OR GROUP OF ROOMS.

23 "TOWNSHIP." A TOWNSHIP OF THE SECOND CLASS WITH A POPULATION
24 OF MORE THAN 60,000 AND LESS THAN 61,000 BASED ON THE 2010
25 FEDERAL DECENNIAL CENSUS AND WHICH IS LOCATED WITHIN A COUNTY OF
26 THE SECOND CLASS A.

27 "TRANSACTION." THE ACTIVITY INVOLVING THE OBTAINING BY A
28 TRANSIENT OR PATRON OF THE USE OR OCCUPANCY OF A HOTEL ROOM FROM
29 WHICH CONSIDERATION IS PAYABLE TO THE OPERATOR UNDER AN EXPRESS
30 OR AN IMPLIED CONTRACT.

1 "TRANSIENT." AN INDIVIDUAL WHO OBTAINS ACCOMMODATION IN A
2 HOTEL BY MEANS OF REGISTERING AT THE FACILITY FOR THE TEMPORARY
3 OCCUPANCY OF A ROOM FOR THE PERSONAL USE OF THE INDIVIDUAL BY
4 PAYING A FEE TO THE OPERATOR.

5 SECTION 1773.4. HOTEL ROOM RENTAL TAX IN ADDITIONAL FOURTH
6 CLASS COUNTIES.--(A) A COUNTY MAY, BY ORDINANCE, IMPOSE A TAX
7 WHICH SHALL BE KNOWN AS A HOTEL ROOM RENTAL TAX ON THE
8 CONSIDERATION RECEIVED BY EACH OPERATOR OF A HOTEL WITHIN THE
9 COUNTY FROM EACH TRANSACTION OF RENTING A ROOM OR ROOMS TO
10 ACCOMMODATE TRANSIENTS. THE TAX SHALL BE COLLECTED BY THE
11 OPERATOR FROM THE PATRON OF THE ROOM AND PAID OVER TO THE COUNTY
12 WHERE THE HOTEL IS LOCATED AS PROVIDED UNDER THIS SECTION.

13 (B) THE RATE OF THE TAX IMPOSED UNDER THIS SECTION SHALL NOT
14 EXCEED TWO PER CENTUM, IN ADDITION TO THE TAX IMPOSED UNDER
15 SECTION 1770.2.

16 (C) THE TREASURER OF EACH COUNTY ELECTING TO IMPOSE THE TAX
17 AUTHORIZED UNDER THIS SECTION SHALL COLLECT THE TAX AND DEPOSIT
18 THE REVENUES RECEIVED FROM THE TAX IN A SPECIAL FUND ESTABLISHED
19 FOR THAT PURPOSE. SUBSEQUENT TO THE DEDUCTION FOR ADMINISTRATIVE
20 COSTS ESTABLISHED IN SUBSECTION (E), THE COUNTY SHALL DISTRIBUTE
21 TO THE RECOGNIZED TOURIST PROMOTION AGENCY ALL REVENUES RECEIVED
22 FROM THE TAX NOT LATER THAN SIXTY DAYS AFTER RECEIPT OF THE TAX
23 REVENUES. THE REVENUES FROM THE SPECIAL FUND SHALL BE USED BY
24 THE RECOGNIZED TOURIST PROMOTION AGENCY FOR ANY OF THE FOLLOWING
25 PURPOSES:

26 (1) CONVENTION PROMOTION.

27 (2) MARKETING THE AREA SERVED BY THE AGENCY AS A LEISURE
28 TRAVEL DESTINATION.

29 (3) MARKETING THE AREA SERVED BY THE AGENCY AS A BUSINESS
30 TRAVEL DESTINATION.

1 (4) USING ALL APPROPRIATE MARKETING TOOLS TO ACCOMPLISH
2 THESE PURPOSES, INCLUDING ADVERTISING, PUBLICITY, PUBLICATIONS,
3 DIRECT MARKETING, DIRECT SALES AND PARTICIPATION IN INDUSTRY
4 TRADE SHOWS.

5 (5) PROJECTS OR PROGRAMS THAT ARE DIRECTLY AND SUBSTANTIALLY
6 RELATED TO TOURISM WITHIN THE COUNTY, AUGMENT AND DO NOT UNDULY
7 COMPETE WITH PRIVATE SECTOR TOURISM EFFORTS AND IMPROVE AND
8 EXPAND THE COUNTY AS A DESTINATION MARKET.

9 (D) EACH TAX YEAR FOR A TAX IMPOSED UNDER THIS SECTION SHALL
10 RUN CONCURRENTLY WITH THE COUNTY'S FISCAL YEAR.

11 (E) FOR THE PURPOSES OF DEFRAYING COSTS ASSOCIATED WITH THE
12 COLLECTION OF THE TAX IMPOSED UNDER THIS SECTION AND OTHERWISE
13 PERFORMING ITS OBLIGATIONS UNDER THIS SECTION, A COUNTY IS
14 HEREBY AUTHORIZED TO DEDUCT AND RETAIN AN ADMINISTRATIVE FEE
15 FROM THE TAXES COLLECTED UNDER THIS SECTION. THE ADMINISTRATIVE
16 FEE SHALL BE ESTABLISHED BY THE COUNTY BUT SHALL NOT EXCEED IN
17 ANY TAX YEAR THE LESSER OF:

18 (1) TWO PER CENTUM OF ALL TAXES COLLECTED UNDER THIS
19 SECTION; OR

20 (2) FIFTY THOUSAND DOLLARS, WHICH AMOUNT SHALL BE ADJUSTED
21 ANNUALLY, BEGINNING ONE YEAR AFTER THE DATE OF ENACTMENT, BY THE
22 THE PERCENTAGE GROWTH IN THE CONSUMER PRICE INDEX FOR ALL URBAN
23 CONSUMERS AS DETERMINED BY THE UNITED STATES DEPARTMENT OF
24 LABOR.

25 (F) AS USED IN THIS SECTION, THE FOLLOWING WORDS AND PHRASES
26 SHALL HAVE THE MEANINGS GIVEN TO THEM IN THIS SUBSECTION UNLESS
27 THE CONTEXT CLEARLY INDICATES OTHERWISE:

28 "CONSIDERATION." RECEIPTS, FEES, CHARGES, RENTALS, LEASES,
29 CASH, CREDITS, PROPERTY OF ANY KIND OR NATURE OR OTHER PAYMENT
30 RECEIVED BY OPERATORS IN EXCHANGE FOR OR IN CONSIDERATION OF THE

1 USE OR OCCUPANCY BY A TRANSIENT OF A ROOM OR ROOMS IN A HOTEL
2 FOR A TEMPORARY PERIOD.

3 "COUNTY." A COUNTY OF THE FOURTH CLASS HAVING A POPULATION
4 UNDER THE 2010 FEDERAL DECENNIAL CENSUS IN EXCESS OF 148,000
5 RESIDENTS BUT LESS THAN 149,000 RESIDENTS.

6 "HOTEL."

7 (1) ANY OF THE FOLLOWING:

8 (I) A HOTEL, MOTEL, INN, GUESTHOUSE OR OTHER STRUCTURE WHICH
9 HOLDS ITSELF OUT BY ANY MEANS, INCLUDING ADVERTISING, LICENSE,
10 REGISTRATION WITH AN INNKEEPERS' GROUP, CONVENTION LISTING
11 ASSOCIATION, TRAVEL PUBLICATION OR SIMILAR ASSOCIATION OR WITH A
12 GOVERNMENT AGENCY, AS BEING AVAILABLE TO PROVIDE OVERNIGHT
13 LODGING FOR CONSIDERATION TO PERSONS SEEKING TEMPORARY
14 ACCOMMODATION.

15 (II) A PLACE WHICH ADVERTISES TO THE PUBLIC AT LARGE OR ANY
16 SEGMENT THEREOF THAT IT WILL PROVIDE BEDS, SANITARY FACILITIES
17 OR OTHER SPACE FOR A TEMPORARY PERIOD TO MEMBERS OF THE PUBLIC
18 AT LARGE.

19 (III) A PLACE RECOGNIZED AS A HOSTELRY.

20 (2) THE TERM DOES NOT INCLUDE ANY PORTION OF A FACILITY THAT
21 IS DEVOTED TO PERSONS WHO HAVE AN ESTABLISHED PERMANENT
22 RESIDENCE OR A COLLEGE OR UNIVERSITY STUDENT RESIDENCE HALL OR A
23 PRIVATE CAMPGROUND OR CABINS, PUBLIC CAMPGROUNDS OR OTHER
24 FACILITIES LOCATED ON STATE LAND.

25 "OPERATOR." AN INDIVIDUAL, PARTNERSHIP, NONPROFIT OR PROFIT-
26 MAKING ASSOCIATION OR CORPORATION OR OTHER PERSON OR GROUP OF
27 PERSONS WHO MAINTAINS, OPERATES, MANAGES, OWNS, HAS CUSTODY OF
28 OR OTHERWISE POSSESSES THE RIGHT TO RENT OR LEASES OVERNIGHT
29 ACCOMMODATION IN A BUILDING TO THE PUBLIC FOR CONSIDERATION.

30 "PATRON." A PERSON WHO PAYS THE CONSIDERATION FOR THE

1 OCCUPANCY OF A ROOM OR ROOMS IN A HOTEL.

2 "PERMANENT RESIDENT." A PERSON WHO HAS OCCUPIED OR HAS THE
3 RIGHT TO OCCUPY A ROOM OR ROOMS IN A HOTEL AS A PATRON OTHERWISE
4 FOR A PERIOD EXCEEDING THIRTY CONSECUTIVE DAYS.

5 "RECOGNIZED TOURIST PROMOTION AGENCY." THE NONPROFIT
6 CORPORATION, ORGANIZATION, ASSOCIATION OR AGENCY WHICH IS
7 ENGAGED IN PLANNING AND PROMOTING PROGRAMS DESIGNED TO STIMULATE
8 AND INCREASE THE VOLUME OF TOURIST, VISITOR AND VACATION
9 BUSINESS WITHIN COUNTIES SERVED BY THE AGENCY AS THAT TERM IS
10 PROVIDED UNDER THE ACT OF JULY 4, 2008 (P.L.621, NO.50), KNOWN
11 AS THE TOURISM PROMOTION ACT.

12 "ROOM." A SPACE IN A BUILDING SET ASIDE FOR USE AND
13 OCCUPANCY BY PATRONS, OR OTHERWISE, FOR CONSIDERATION, HAVING AT
14 LEAST ONE BED OR OTHER SLEEPING ACCOMMODATIONS PROVIDED.

15 "TEMPORARY RESIDENT." A PERSON WHO HAS OCCUPIED OR HAS THE
16 RIGHT TO OCCUPY A ROOM OR ROOMS IN A HOTEL AS A PATRON OTHERWISE
17 FOR A PERIOD OF TIME NOT EXCEEDING THIRTY CONSECUTIVE DAYS.

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 EMANATES TO THE OPERATOR UNDER AN EXPRESSED
21 OR IMPLIED CONTRACT.

22 "TRANSIENT." A PERSON WHO OBTAINS AN ACCOMMODATION IN ANY
23 HOTEL FOR THE PERSON BY MEANS OF REGISTERING AT THE FACILITY FOR
24 THE TEMPORARY OCCUPANCY OF A ROOM FOR THE PERSONAL USE OF THAT
25 PERSON BY PAYING TO THE OPERATOR OF THE FACILITY A FEE IN
26 CONSIDERATION THEREFOR.

27 SECTION 1773.5. HOTEL ROOM RENTAL TAX IN OTHER FOURTH CLASS
28 COUNTIES.-- (A) A COUNTY MAY, BY ORDINANCE, IMPOSE A TAX WHICH
29 SHALL BE KNOWN AS A HOTEL ROOM RENTAL TAX ON THE CONSIDERATION
30 RECEIVED BY EACH OPERATOR OF A HOTEL WITHIN THE COUNTY FROM EACH

1 TRANSACTION OF RENTING A ROOM OR ROOMS TO ACCOMMODATE
2 TRANSIENTS. THE TAX SHALL BE COLLECTED BY THE OPERATOR FROM THE
3 PATRON OF THE ROOM AND PAID OVER TO THE COUNTY WHERE THE HOTEL
4 IS LOCATED AS PROVIDED UNDER THIS SECTION.

5 (B) THE RATE OF THE TAX IMPOSED UNDER THIS SECTION SHALL NOT
6 EXCEED TWO PER CENTUM, IN ADDITION TO THE TAX IMPOSED UNDER
7 SECTION 1770.2.

8 (C) THE TREASURER OF EACH COUNTY ELECTING TO IMPOSE THE TAX
9 AUTHORIZED UNDER THIS SECTION SHALL COLLECT THE TAX AND DEPOSIT
10 THE REVENUES RECEIVED FROM THE TAX IN A SPECIAL FUND ESTABLISHED
11 FOR THAT PURPOSE. SUBSEQUENT TO THE DEDUCTION FOR ADMINISTRATIVE
12 COSTS ESTABLISHED IN SUBSECTION (E), THE COUNTY SHALL DISTRIBUTE
13 TO THE RECOGNIZED TOURIST PROMOTION AGENCY ALL REVENUES RECEIVED
14 FROM THE TAX NOT LATER THAN SIXTY DAYS AFTER RECEIPT OF THE TAX
15 REVENUES.

16 (D) TAX YEAR.--EACH TAX YEAR FOR A TAX IMPOSED UNDER THIS
17 SECTION SHALL RUN CONCURRENTLY WITH THE COUNTY'S FISCAL YEAR.

18 (E) FOR THE PURPOSES OF DEFRAYING COSTS ASSOCIATED WITH THE
19 COLLECTION OF THE TAX IMPOSED UNDER THIS SECTION AND OTHERWISE
20 PERFORMING ITS OBLIGATIONS UNDER THIS SECTION, A COUNTY IS
21 HEREBY AUTHORIZED TO DEDUCT AND RETAIN AN ADMINISTRATIVE FEE
22 FROM THE TAXES COLLECTED UNDER THIS SECTION. THE ADMINISTRATIVE
23 FEE SHALL BE ESTABLISHED BY THE COUNTY BUT SHALL NOT EXCEED IN
24 ANY TAX YEAR THE LESSER OF:

25 (1) TWO PER CENTUM OF ALL TAXES COLLECTED UNDER THIS
26 SECTION; OR

27 (2) FIFTY THOUSAND DOLLARS, WHICH AMOUNT SHALL BE ADJUSTED
28 ANNUALLY, BEGINNING ONE YEAR AFTER THE DATE OF ENACTMENT, BY THE
29 THE PERCENTAGE GROWTH IN THE CONSUMER PRICE INDEX FOR ALL URBAN
30 CONSUMERS AS DETERMINED BY THE UNITED STATES DEPARTMENT OF

1 LABOR.

2 (F) AS USED IN THIS SECTION, THE FOLLOWING WORDS AND PHRASES
3 SHALL HAVE THE MEANINGS GIVEN TO THEM IN THIS SUBSECTION UNLESS
4 THE CONTEXT CLEARLY INDICATES OTHERWISE:

5 "CONSIDERATION." RECEIPTS, FEES, CHARGES, RENTALS, LEASES,
6 CASH, CREDITS, PROPERTY OF ANY KIND OR NATURE OR OTHER PAYMENT
7 RECEIVED BY OPERATORS IN EXCHANGE FOR OR IN CONSIDERATION OF THE
8 USE OR OCCUPANCY BY A TRANSIENT OF A ROOM OR ROOMS IN A HOTEL
9 FOR A TEMPORARY PERIOD.

10 "COUNTY." A COUNTY OF THE FOURTH CLASS HAVING A POPULATION
11 UNDER THE 2010 FEDERAL DECENNIAL CENSUS IN EXCESS OF 180,000
12 RESIDENTS BUT LESS THAN 190,000 RESIDENTS.

13 "HOTEL."

14 (1) ANY OF THE FOLLOWING:

15 (I) A HOTEL, MOTEL, INN, GUESTHOUSE OR OTHER STRUCTURE WHICH
16 HOLDS ITSELF OUT BY ANY MEANS, INCLUDING ADVERTISING, LICENSE,
17 REGISTRATION WITH AN INNKEEPERS' GROUP, CONVENTION LISTING
18 ASSOCIATION, TRAVEL PUBLICATION OR SIMILAR ASSOCIATION OR WITH A
19 GOVERNMENT AGENCY, AS BEING AVAILABLE TO PROVIDE OVERNIGHT
20 LODGING FOR CONSIDERATION TO PERSONS SEEKING TEMPORARY
21 ACCOMMODATION.

22 (II) A PLACE WHICH ADVERTISES TO THE PUBLIC AT LARGE OR ANY
23 SEGMENT THEREOF THAT IT WILL PROVIDE BEDS, SANITARY FACILITIES
24 OR OTHER SPACE FOR A TEMPORARY PERIOD TO MEMBERS OF THE PUBLIC
25 AT LARGE.

26 (III) A PLACE RECOGNIZED AS A HOSTELRY.

27 (2) THE TERM DOES NOT INCLUDE ANY PORTION OF A FACILITY THAT
28 IS DEVOTED TO PERSONS WHO HAVE AN ESTABLISHED PERMANENT
29 RESIDENCE OR A COLLEGE OR UNIVERSITY STUDENT RESIDENCE HALL OR A
30 PRIVATE CAMPGROUND OR CABINS, PUBLIC CAMPGROUNDS OR OTHER

1 FACILITIES LOCATED ON STATE LAND.

2 "OPERATOR." AN INDIVIDUAL, PARTNERSHIP, NONPROFIT OR PROFIT-
3 MAKING ASSOCIATION OR CORPORATION OR OTHER PERSON OR GROUP OF
4 PERSONS WHO MAINTAINS, OPERATES, MANAGES, OWNS, HAS CUSTODY OF
5 OR OTHERWISE POSSESSES THE RIGHT TO RENT OR LEASES OVERNIGHT
6 ACCOMMODATION IN A BUILDING TO THE PUBLIC FOR CONSIDERATION.

7 "PATRON." A PERSON WHO PAYS THE CONSIDERATION FOR THE
8 OCCUPANCY OF A ROOM OR ROOMS IN A HOTEL.

9 "PERMANENT RESIDENT." A PERSON WHO HAS OCCUPIED OR HAS THE
10 RIGHT TO OCCUPY A ROOM OR ROOMS IN A HOTEL AS A PATRON OTHERWISE
11 FOR A PERIOD EXCEEDING THIRTY CONSECUTIVE DAYS.

12 "RECOGNIZED TOURIST PROMOTION AGENCY." THE NONPROFIT
13 CORPORATION, ORGANIZATION, ASSOCIATION OR AGENCY WHICH IS
14 ENGAGED IN PLANNING AND PROMOTING PROGRAMS DESIGNED TO STIMULATE
15 AND INCREASE THE VOLUME OF TOURIST, VISITOR AND VACATION
16 BUSINESS WITHIN COUNTIES SERVED BY THE AGENCY AS THAT TERM IS
17 PROVIDED UNDER THE ACT OF JULY 4, 2008 (P.L.621, NO.50), KNOWN
18 AS THE TOURISM PROMOTION ACT.

19 "ROOM." A SPACE IN A BUILDING SET ASIDE FOR USE AND
20 OCCUPANCY BY PATRONS, OR OTHERWISE, FOR CONSIDERATION, HAVING AT
21 LEAST ONE BED OR OTHER SLEEPING ACCOMMODATIONS PROVIDED.

22 "TEMPORARY RESIDENT." A PERSON WHO HAS OCCUPIED OR HAS THE
23 RIGHT TO OCCUPY A ROOM OR ROOMS IN A HOTEL AS A PATRON OTHERWISE
24 FOR A PERIOD OF TIME NOT EXCEEDING THIRTY CONSECUTIVE DAYS.

25 "TRANSACTION." THE ACTIVITY INVOLVING THE OBTAINING BY A
26 TRANSIENT OR PATRON OF THE USE OR OCCUPANCY OF A HOTEL ROOM FROM
27 WHICH CONSIDERATION EMANATES TO THE OPERATOR UNDER AN EXPRESSED
28 OR IMPLIED CONTRACT.

29 "TRANSIENT." A PERSON WHO OBTAINS AN ACCOMMODATION IN ANY
30 HOTEL FOR THE PERSON BY MEANS OF REGISTERING AT THE FACILITY FOR

1 THE TEMPORARY OCCUPANCY OF A ROOM FOR THE PERSONAL USE OF THAT
2 PERSON BY PAYING TO THE OPERATOR OF THE FACILITY A FEE IN
3 CONSIDERATION THEREFOR.

4 SECTION 1773.6. HOTEL ROOM RENTAL TAX IN CERTAIN OTHER
5 FOURTH CLASS COUNTIES.-- (A) A COUNTY MAY, BY ORDINANCE, IMPOSE
6 A TAX WHICH SHALL BE KNOWN AS A HOTEL ROOM RENTAL TAX ON THE
7 CONSIDERATION RECEIVED BY EACH OPERATOR OF A HOTEL WITHIN THE
8 COUNTY FROM EACH TRANSACTION OF RENTING A ROOM OR ROOMS TO
9 ACCOMMODATE TRANSIENTS. THE TAX SHALL BE COLLECTED BY THE
10 OPERATOR FROM THE PATRON OF THE ROOM AND PAID OVER TO THE COUNTY
11 WHERE THE HOTEL IS LOCATED AS PROVIDED UNDER THIS SECTION.

12 (B) THE RATE OF THE TAX IMPOSED UNDER THIS SECTION SHALL NOT
13 EXCEED TWO PER CENTUM, IN ADDITION TO THE TAX IMPOSED UNDER
14 SECTION 1770.6.

15 (C) THE TREASURER OF EACH COUNTY ELECTING TO IMPOSE THE TAX
16 AUTHORIZED UNDER THIS SECTION SHALL COLLECT THE TAX AND DEPOSIT
17 THE REVENUES RECEIVED FROM THE TAX IN A SPECIAL FUND ESTABLISHED
18 FOR THAT PURPOSE. SUBSEQUENT TO THE DEDUCTION FOR ADMINISTRATIVE
19 COSTS ESTABLISHED IN SUBSECTION (E), THE COUNTY SHALL DISTRIBUTE
20 TO A RECOGNIZED TOURIST PROMOTION AGENCY FOR THE COUNTY ALL
21 REVENUES RECEIVED FROM THE TAX NOT LATER THAN SIXTY DAYS AFTER
22 RECEIPT OF THE TAX REVENUES. THE RECOGNIZED TOURIST PROMOTION
23 AGENCY SHALL USE THE REVENUES RECEIVED FOR THE PROMOTION,
24 ADVERTISING AND MARKETING OF TOURISM AND SPECIAL EVENTS AND FOR
25 ADMINISTRATIVE COSTS.

26 (D) EACH TAX YEAR FOR A TAX IMPOSED UNDER THIS SECTION SHALL
27 RUN CONCURRENTLY WITH THE COUNTY'S FISCAL YEAR.

28 (E) FOR THE PURPOSES OF DEFRAYING COSTS ASSOCIATED WITH THE
29 COLLECTION OF THE TAX IMPOSED UNDER THIS SECTION AND OTHERWISE
30 PERFORMING ITS OBLIGATIONS UNDER THIS SECTION, A COUNTY IS

1 HEREBY AUTHORIZED TO DEDUCT AND RETAIN AN ADMINISTRATIVE FEE
2 FROM THE TAXES COLLECTED UNDER THIS SECTION. THE ADMINISTRATIVE
3 FEE SHALL BE ESTABLISHED BY THE COUNTY BUT SHALL NOT EXCEED IN
4 ANY TAX YEAR THE LESSER OF:

5 (1) TWO PER CENTUM OF ALL TAXES COLLECTED UNDER THIS
6 SECTION; OR

7 (2) FIFTY THOUSAND DOLLARS, WHICH AMOUNT SHALL BE ADJUSTED
8 ANNUALLY, BEGINNING ONE YEAR AFTER THE DATE OF ENACTMENT, BY THE
9 THE PERCENTAGE GROWTH IN THE CONSUMER PRICE INDEX FOR ALL URBAN
10 CONSUMERS AS DETERMINED BY THE UNITED STATES DEPARTMENT OF
11 LABOR.

12 (F) AS USED IN THIS SECTION, THE FOLLOWING WORDS AND PHRASES
13 SHALL HAVE THE MEANINGS GIVEN TO THEM IN THIS SUBSECTION UNLESS
14 THE CONTEXT CLEARLY INDICATES OTHERWISE:

15 "CONSIDERATION." RECEIPTS, FEES, CHARGES, RENTALS, LEASES,
16 CASH, CREDITS, PROPERTY OF ANY KIND OR NATURE OR OTHER PAYMENT
17 RECEIVED BY OPERATORS IN EXCHANGE FOR OR IN CONSIDERATION OF THE
18 USE OR OCCUPANCY BY A TRANSIENT OF A ROOM OR ROOMS IN A HOTEL
19 FOR A TEMPORARY PERIOD.

20 "COUNTY." A COUNTY OF THE FOURTH CLASS HAVING A POPULATION
21 DURING THE 2010 FEDERAL DECENNIAL CENSUS IN EXCESS OF 205,000
22 RESIDENTS BUT LESS THAN 210,000 RESIDENTS.

23 "HOTEL."

24 (1) ANY OF THE FOLLOWING:

25 (I) A HOTEL, MOTEL, INN, GUESTHOUSE OR OTHER STRUCTURE WHICH
26 HOLDS ITSELF OUT BY ANY MEANS, INCLUDING ADVERTISING, LICENSE,
27 REGISTRATION WITH AN INNKEEPERS' GROUP, CONVENTION LISTING
28 ASSOCIATION, TRAVEL PUBLICATION OR SIMILAR ASSOCIATION OR WITH A
29 GOVERNMENT AGENCY, AS BEING AVAILABLE TO PROVIDE OVERNIGHT
30 LODGING FOR CONSIDERATION TO PERSONS SEEKING TEMPORARY

1 ACCOMMODATION.

2 (II) A PLACE WHICH ADVERTISES TO THE PUBLIC AT LARGE OR ANY
3 SEGMENT THEREOF THAT IT WILL PROVIDE BEDS, SANITARY FACILITIES
4 OR OTHER SPACE FOR A TEMPORARY PERIOD TO MEMBERS OF THE PUBLIC
5 AT LARGE.

6 (III) A PLACE RECOGNIZED AS A HOSTELRY.

7 (2) THE TERM DOES NOT INCLUDE A COLLEGE OR UNIVERSITY
8 STUDENT RESIDENCE HALL OR A PRIVATE CAMPGROUND OR CABINS, PUBLIC
9 CAMPGROUNDS OR OTHER FACILITIES LOCATED ON STATE LAND.

10 "OPERATOR." AN INDIVIDUAL, PARTNERSHIP, NONPROFIT OR PROFIT-
11 MAKING ASSOCIATION OR CORPORATION OR OTHER PERSON OR GROUP OF
12 PERSONS WHO MAINTAIN, OPERATE, MANAGE, OWN, HAVE CUSTODY OF OR
13 OTHERWISE POSSESS THE RIGHT TO RENT OR LEASE OVERNIGHT
14 ACCOMMODATIONS IN A BUILDING TO THE PUBLIC FOR CONSIDERATION.

15 "PATRON." A PERSON WHO PAYS THE CONSIDERATION FOR THE
16 OCCUPANCY OF A ROOM OR ROOMS IN A HOTEL.

17 "RECOGNIZED TOURIST PROMOTION AGENCY." THE NONPROFIT
18 CORPORATION, ORGANIZATION, ASSOCIATION OR AGENCY WHICH IS
19 ENGAGED IN PLANNING AND PROMOTING PROGRAMS DESIGNED TO STIMULATE
20 AND INCREASE THE VOLUME OF TOURIST, VISITOR AND VACATION
21 BUSINESS WITHIN COUNTIES SERVED BY THE AGENCY AS THAT TERM IS
22 PROVIDED UNDER THE ACT OF JULY 4, 2008 (P.L.621, NO.50), KNOWN
23 AS THE TOURISM PROMOTION ACT.

24 "ROOM." A SPACE IN A BUILDING SET ASIDE FOR USE AND
25 OCCUPANCY BY PATRONS, OR OTHERWISE, FOR CONSIDERATION, HAVING AT
26 LEAST ONE BED OR OTHER SLEEPING ACCOMMODATIONS PROVIDED.

27 "TRANSACTION." THE ACTIVITY INVOLVING THE OBTAINING BY A
28 TRANSIENT OR PATRON OF THE USE OR OCCUPANCY OF A HOTEL ROOM FROM
29 WHICH CONSIDERATION EMANATES TO THE OPERATOR UNDER AN EXPRESSED
30 OR IMPLIED CONTRACT.

1 "TRANSIENT." A PERSON WHO OBTAINS AN ACCOMMODATION IN ANY
2 HOTEL FOR THE PERSON BY MEANS OF REGISTERING AT THE FACILITY FOR
3 THE TEMPORARY OCCUPANCY OF A ROOM FOR THE PERSONAL USE OF THAT
4 PERSON BY PAYING TO THE OPERATOR OF THE FACILITY A FEE IN
5 CONSIDERATION THEREFOR.

6 SECTION 1773.7. HOTEL ROOM RENTAL TAX IN CERTAIN SIXTH CLASS
7 COUNTIES.-- (A) A COUNTY MAY, BY ORDINANCE, IMPOSE A TAX WHICH
8 SHALL BE KNOWN AS A HOTEL ROOM RENTAL TAX ON THE CONSIDERATION
9 RECEIVED BY EACH OPERATOR OF A HOTEL WITHIN THE COUNTY FROM EACH
10 TRANSACTION OF RENTING A ROOM OR ROOMS TO ACCOMMODATE
11 TRANSIENTS. THE TAX SHALL BE COLLECTED BY THE OPERATOR FROM THE
12 PATRON OF THE ROOM AND PAID OVER TO THE COUNTY WHERE THE HOTEL
13 IS LOCATED AS PROVIDED UNDER THIS SECTION.

14 (B) THE RATE OF THE TAX IMPOSED UNDER THIS SECTION SHALL NOT
15 EXCEED TWO PER CENTUM, IN ADDITION TO THE TAX IMPOSED UNDER
16 SECTION 1770.2.

17 (C) THE TREASURER OF EACH COUNTY ELECTING TO IMPOSE THE TAX
18 AUTHORIZED UNDER THIS SECTION SHALL COLLECT THE TAX AND DEPOSIT
19 THE REVENUES RECEIVED FROM THE TAX IN A SPECIAL FUND ESTABLISHED
20 FOR THAT PURPOSE. SUBSEQUENT TO THE DEDUCTION FOR ADMINISTRATIVE
21 COSTS ESTABLISHED IN SUBSECTION (E), THE COUNTY SHALL DISTRIBUTE
22 TO THE RECOGNIZED TOURIST PROMOTION AGENCY ALL REVENUES RECEIVED
23 FROM THE TAX NOT LATER THAN SIXTY DAYS AFTER RECEIPT OF THE TAX
24 REVENUES. THE REVENUES FROM THE SPECIAL FUND SHALL BE USED BY
25 THE RECOGNIZED TOURIST PROMOTION AGENCY FOR ANY OF THE FOLLOWING
26 PURPOSES:

27 (1) CONVENTION PROMOTION.

28 (2) MARKETING THE AREA SERVED BY THE AGENCY AS A LEISURE
29 TRAVEL DESTINATION.

30 (3) MARKETING THE AREA SERVED BY THE AGENCY AS A BUSINESS

1 TRAVEL DESTINATION.

2 (4) USING ALL APPROPRIATE MARKETING TOOLS TO ACCOMPLISH
3 THESE PURPOSES, INCLUDING ADVERTISING, PUBLICITY, PUBLICATIONS,
4 DIRECT MARKETING, DIRECT SALES AND PARTICIPATION IN INDUSTRY
5 TRADE SHOWS.

6 (5) PROJECTS OR PROGRAMS THAT ARE DIRECTLY AND SUBSTANTIALLY
7 RELATED TO TOURISM WITHIN THE COUNTY, AUGMENT AND DO NOT UNDULY
8 COMPETE WITH PRIVATE SECTOR TOURISM EFFORTS AND IMPROVE AND
9 EXPAND THE COUNTY AS A DESTINATION MARKET.

10 (D) EACH TAX YEAR FOR A TAX IMPOSED UNDER THIS SECTION SHALL
11 RUN CONCURRENTLY WITH THE COUNTY'S FISCAL YEAR.

12 (E) FOR THE PURPOSES OF DEFRAYING COSTS ASSOCIATED WITH THE
13 COLLECTION OF THE TAX IMPOSED UNDER THIS SECTION AND OTHERWISE
14 PERFORMING ITS OBLIGATIONS UNDER THIS SECTION, A COUNTY IS
15 HEREBY AUTHORIZED TO DEDUCT AND RETAIN AN ADMINISTRATIVE FEE
16 FROM THE TAXES COLLECTED UNDER THIS SECTION. THE ADMINISTRATIVE
17 FEE SHALL BE ESTABLISHED BY THE COUNTY BUT SHALL NOT EXCEED IN
18 ANY TAX YEAR THE LESSER OF:

19 (1) TWO PER CENTUM OF ALL TAXES COLLECTED UNDER THIS
20 SECTION; OR

21 (2) FIFTY THOUSAND DOLLARS, WHICH AMOUNT SHALL BE ADJUSTED
22 ANNUALLY, BEGINNING ONE YEAR AFTER THE DATE OF ENACTMENT, BY THE
23 THE PERCENTAGE GROWTH IN THE CONSUMER PRICE INDEX FOR ALL URBAN
24 CONSUMERS AS DETERMINED BY THE UNITED STATES DEPARTMENT OF
25 LABOR.

26 (F) AS USED IN THIS SECTION, THE FOLLOWING WORDS AND PHRASES
27 SHALL HAVE THE MEANINGS GIVEN TO THEM IN THIS SUBSECTION UNLESS
28 THE CONTEXT CLEARLY INDICATES OTHERWISE:

29 "CONSIDERATION." RECEIPTS, FEES, CHARGES, RENTALS, LEASES,
30 CASH, CREDITS, PROPERTY OF ANY KIND OR NATURE OR OTHER PAYMENT

1 RECEIVED BY OPERATORS IN EXCHANGE FOR OR IN CONSIDERATION OF THE
2 USE OR OCCUPANCY BY A TRANSIENT OF A ROOM OR ROOMS IN A HOTEL
3 FOR A TEMPORARY PERIOD.

4 "COUNTY." A COUNTY OF THE SIXTH CLASS HAVING A POPULATION
5 UNDER THE 2010 FEDERAL DECENNIAL CENSUS IN EXCESS OF 88,800
6 RESIDENTS BUT LESS THAN 90,000 RESIDENTS.

7 "HOTEL."

8 (1) ANY OF THE FOLLOWING:

9 (I) A HOTEL, MOTEL, INN, GUESTHOUSE OR OTHER STRUCTURE WHICH
10 HOLDS ITSELF OUT BY ANY MEANS, INCLUDING ADVERTISING, LICENSE,
11 REGISTRATION WITH AN INNKEEPERS' GROUP, CONVENTION LISTING
12 ASSOCIATION, TRAVEL PUBLICATION OR SIMILAR ASSOCIATION OR WITH A
13 GOVERNMENT AGENCY, AS BEING AVAILABLE TO PROVIDE OVERNIGHT
14 LODGING FOR CONSIDERATION TO PERSONS SEEKING TEMPORARY
15 ACCOMMODATION.

16 (II) A PLACE WHICH ADVERTISES TO THE PUBLIC AT LARGE OR ANY
17 SEGMENT THEREOF THAT IT WILL PROVIDE BEDS, SANITARY FACILITIES
18 OR OTHER SPACE FOR A TEMPORARY PERIOD TO MEMBERS OF THE PUBLIC
19 AT LARGE.

20 (III) A PLACE RECOGNIZED AS A HOSTELRY.

21 (2) THE TERM DOES NOT INCLUDE ANY PORTION OF A FACILITY THAT
22 IS DEVOTED TO PERSONS WHO HAVE AN ESTABLISHED PERMANENT
23 RESIDENCE OR A COLLEGE OR UNIVERSITY STUDENT RESIDENCE HALL OR A
24 PRIVATE CAMPGROUND OR CABINS, PUBLIC CAMPGROUNDS OR OTHER
25 FACILITIES LOCATED ON STATE LAND.

26 "OPERATOR." AN INDIVIDUAL, PARTNERSHIP, NONPROFIT OR PROFIT-
27 MAKING ASSOCIATION OR CORPORATION OR OTHER PERSON OR GROUP OF
28 PERSONS WHO MAINTAINS, OPERATES, MANAGES, OWNS, HAS CUSTODY OF
29 OR OTHERWISE POSSESSES THE RIGHT TO RENT OR LEASES OVERNIGHT
30 ACCOMMODATION IN A BUILDING TO THE PUBLIC FOR CONSIDERATION.

1 "PATRON." A PERSON WHO PAYS THE CONSIDERATION FOR THE
2 OCCUPANCY OF A ROOM OR ROOMS IN A HOTEL.

3 "PERMANENT RESIDENT." A PERSON WHO HAS OCCUPIED OR HAS THE
4 RIGHT TO OCCUPY A ROOM OR ROOMS IN A HOTEL AS A PATRON OTHERWISE
5 FOR A PERIOD EXCEEDING THIRTY CONSECUTIVE DAYS.

6 "RECOGNIZED TOURIST PROMOTION AGENCY." THE NONPROFIT
7 CORPORATION, ORGANIZATION, ASSOCIATION OR AGENCY WHICH IS
8 ENGAGED IN PLANNING AND PROMOTING PROGRAMS DESIGNED TO STIMULATE
9 AND INCREASE THE VOLUME OF TOURIST, VISITOR AND VACATION
10 BUSINESS WITHIN COUNTIES SERVED BY THE AGENCY AS THAT TERM IS
11 PROVIDED UNDER THE ACT OF JULY 4, 2008 (P.L.621, NO.50), KNOWN
12 AS THE TOURISM PROMOTION ACT.

13 "ROOM." A SPACE IN A BUILDING SET ASIDE FOR USE AND
14 OCCUPANCY BY PATRONS, OR OTHERWISE, FOR CONSIDERATION, HAVING AT
15 LEAST ONE BED OR OTHER SLEEPING ACCOMMODATIONS PROVIDED.

16 "TEMPORARY RESIDENT." A PERSON WHO HAS OCCUPIED OR HAS THE
17 RIGHT TO OCCUPY A ROOM OR ROOMS IN A HOTEL AS A PATRON OTHERWISE
18 FOR A PERIOD OF TIME NOT EXCEEDING THIRTY CONSECUTIVE DAYS.

19 "TRANSACTION." THE ACTIVITY INVOLVING THE OBTAINING BY A
20 TRANSIENT OR PATRON OF THE USE OR OCCUPANCY OF A HOTEL ROOM FROM
21 WHICH CONSIDERATION EMANATES TO THE OPERATOR UNDER AN EXPRESSED
22 OR IMPLIED CONTRACT.

23 "TRANSIENT." A PERSON WHO OBTAINS AN ACCOMMODATION IN ANY
24 HOTEL FOR THE PERSON BY MEANS OF REGISTERING AT THE FACILITY FOR
25 THE TEMPORARY OCCUPANCY OF A ROOM FOR THE PERSONAL USE OF THAT
26 PERSON BY PAYING TO THE OPERATOR OF THE FACILITY A FEE IN
27 CONSIDERATION THEREFOR.

28 SECTION 3. THIS ACT SHALL TAKE EFFECT IMMEDIATELY.