

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 838 Session of 2013

INTRODUCED BY ALLOWAY AND SOLOBAY, MAY 6, 2013

AS AMENDED ON THIRD CONSIDERATION, SEPTEMBER 22, 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, further providing for authorization of hotel tax;
10 and providing for hotel room rental tax in certain third
11 class counties, for hotel room rental tax in certain fourth
12 class counties, for hotel room rental tax in second class
13 township, for hotel room rental tax in additional fourth
14 class counties, for hotel room rental tax in other fourth
15 class counties, for hotel room rental tax in certain other
16 fourth class counties and, for hotel room rental tax in <--
17 certain sixth class counties AND FOR HOTEL ROOM RENTAL TAX IN <--
18 ADDITIONAL SIXTH CLASS COUNTIES.

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

21 Section 1. The definition of "permanent resident" in section
22 1770.6(f) of the act of August 9, 1955 (P.L.323, No.130), known
23 as The County Code, amended July 5, 2005 (P.L.38, No.12), is
24 amended to read:

25 Section 1770.6. Authorization of Hotel Tax.--* * *

26 (f) Definitions.--As used in this section, the following

1 words and phrases shall have the meanings given to them in this
2 subsection:

3 * * *

4 "Permanent resident." A person who has occupied or has the
5 right to occupancy of a room or rooms in a hotel as a patron or
6 otherwise for a period exceeding thirty consecutive days. The
7 term does not apply to a tax imposed under this section by a
8 county of the fourth class having a population during the 2010
9 Federal decennial census in excess of 205,000 residents but less
10 than 210,000 residents.

11 * * *

12 Section 2. The act is amended by adding sections to read:

13 Section 1773. (Reserved).

14 Section 1773.1. Hotel room rental tax in certain third class
15 counties.--(a) A county may, by ordinance, impose a tax which
16 shall be known as a hotel room rental tax on the consideration
17 received by each operator of a hotel within the county from each
18 transaction of renting a room or rooms to accommodate
19 transients. The tax shall be collected by the operator from the
20 patron of the room and paid over to the county where the hotel
21 is located as provided under this section.

22 (b) The rate of the tax imposed under this section shall not
23 exceed two per centum, in addition to the tax imposed under
24 section 1770.2.

25 (c) The treasurer of each county electing to impose 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. Subsequent to the deduction for administrative
29 costs established in subsection (f), the county shall distribute
30 to the recognized tourist promotion agency all revenues received

1 from the tax not later than sixty days after receipt of the tax
2 revenues. The revenues from the special fund shall be used by
3 the recognized tourist promotion agency for any or all of the
4 following purposes:

5 (1) Convention promotion.

6 (2) Marketing the area served by the agency as a leisure
7 travel destination.

8 (3) Marketing the area served by the agency as a business
9 travel destination.

10 (4) Using all appropriate marketing tools to accomplish
11 these purposes, including advertising, publicity, publications,
12 direct marketing, direct sales and participation in industry
13 trade shows.

14 (5) Projects or programs that are directly and substantially
15 related to tourism within the county, augment and do not unduly
16 compete with private sector tourism efforts and improve and
17 expand the county as a destination market.

18 (6) Any other tourism marketing or promotion program deemed
19 necessary by the recognized tourist promotion agency.

20 (d) Each tax year for a tax imposed under this section shall
21 run concurrently with the county's fiscal year.

22 (e) An audited report on the income and expenditures
23 incurred by a recognized tourist promotion agency receiving
24 revenues from the tax authorized under this section shall be
25 submitted annually by the recognized tourist promotion agency to
26 the county commissioners.

27 (f) For the purposes of defraying costs associated with the
28 collection of the tax imposed under this section and otherwise
29 performing its obligations under this section, a county is
30 hereby authorized to deduct and retain an administrative fee

1 from the taxes collected hereunder. The administrative fee shall
2 be established by the county but shall not exceed in any tax
3 year the lesser of:

4 (1) two per centum of all taxes collected under this
5 section; or

6 (2) fifty thousand dollars, which amount shall be adjusted
7 annually, beginning one year after the date of enactment, by the
8 the percentage growth in the Consumer Price Index for All Urban
9 Consumers as determined by the United States Department of
10 Labor.

11 (g) As used in this section, the following words and phrases
12 shall have the meanings given to them in this subsection unless
13 the context clearly indicates otherwise:

14 "Consideration." Receipts, fees, charges, rentals, leases,
15 cash, credits, property of any kind or nature or other payment
16 received by operators in exchange for or in consideration of the
17 use or occupancy by a transient of a room or rooms in a hotel
18 for a temporary period.

19 "County." Any county of the third class having a population
20 under the 2010 Federal decennial census in excess of 430,000
21 residents but less than 440,000 residents.

22 "Hotel."

23 (1) Any of the following:

24 (i) A hotel, motel, inn, guesthouse or other structure which
25 holds itself out by any means, including advertising, license,
26 registration with an innkeepers' group, convention listing
27 association, travel publication or similar association or with a
28 government agency, as being available to provide overnight
29 lodging for consideration to persons seeking temporary
30 accommodation.

1 (ii) A place which advertises to the public at large or any
2 segment thereof that it will provide beds, sanitary facilities
3 or other space for a temporary period to members of the public
4 at large.

5 (iii) A place recognized as a hostelry.

6 (2) The term does not include any portion of a facility that
7 is devoted to persons who have an established permanent
8 residence or a college or university student residence hall or a
9 private campground or cabins, public campgrounds or other
10 facilities located on State land.

11 "Operator." An individual, partnership, nonprofit or profit-
12 making association or corporation or other person or group of
13 persons who maintain, operate, manage, own, have custody of or
14 otherwise possess the right to rent or lease overnight
15 accommodations in a building to the public for consideration.

16 "Patron." A person who pays the consideration for the
17 occupancy of a room or rooms in a hotel.

18 "Permanent resident." A person who has occupied or has the
19 right to occupy a room or rooms in a hotel as a patron or
20 otherwise for a period exceeding thirty consecutive days.

21 "Recognized tourist promotion agency." The nonprofit
22 corporation, organization, association or agency which is
23 engaged in planning and promoting programs designed to stimulate
24 and increase the volume of tourist, visitor and vacation
25 business within counties served by the agency as that term is
26 provided under the act of July 4, 2008 (P.L.621, No.50), known
27 as the Tourism Promotion Act.

28 "Room." A space in a building set aside for use and
29 occupancy by patrons, or otherwise, for consideration, having at
30 least one bed or other sleeping accommodations provided.

1 "Temporary resident." A person who has occupied or has the
2 right to occupy a room or rooms in a hotel as a patron or
3 otherwise for a period of time not exceeding thirty consecutive
4 days.

5 "Transaction." The activity involving the obtaining by a
6 transient or patron of the use or occupancy of a hotel room from
7 which consideration emanates to the operator under an expressed
8 or implied contract.

9 "Transient." A person who obtains an accommodation in a
10 hotel for the person by means of registering at the facility for
11 the temporary occupancy of a room for the personal use of that
12 person by paying to the operator of the facility a fee in
13 consideration therefor.

14 Section 1773.2. Hotel Room Rental Tax in Certain Fourth
15 Class Counties.--(a) A county may, by ordinance, impose a tax
16 which shall be known as a hotel room rental tax on the
17 consideration received by each operator of a hotel within the
18 county from each transaction of renting a room or rooms to
19 transients. The tax shall be collected by the operator from the
20 patron of the room or rooms and paid over to the county as
21 provided under this section.

22 (b) The rate of the tax imposed under this section shall not
23 exceed five per centum, in addition to the tax imposed under
24 section 1770.6.

25 (c) The provisions of subsection (d) notwithstanding, county
26 commissioners may by ordinance impose requirements for keeping
27 of records, the filing of tax returns and the time and manner of
28 collection and payment of tax. The county commissioners may also
29 impose by ordinance penalties and interest for failure to comply
30 with recordkeeping, filing, collection and payment requirements.

1 (d) Each operator of a hotel within a county that imposes
2 the tax authorized under this section shall submit to an audit
3 of hotel tax revenue. The audit shall be conducted by the county
4 commissioners and shall consist, at a minimum, of determining
5 the total amount of consideration received by the operator from
6 transactions of renting a room or rooms to transients during the
7 period being audited and the total amount of hotel tax revenue
8 collected. The county commissioners or their duly authorized
9 agents shall conduct at least one audit annually and shall bear
10 the costs of the audit.

11 (e) The treasurer of each county that imposes the tax
12 authorized under this section shall collect the tax and deposit
13 the revenues received from the tax in a special fund established
14 for that purpose. Subject to the deduction of the administrative
15 fee authorized by subsection (h), the disposition of the
16 revenues from the special fund shall be as follows:

17 (1) Seventy-five per centum of all revenues received per
18 annum shall be used by the county's TPA for the promotion,
19 advertising and marketing of tourism and special events and for
20 administrative costs.

21 (2) Twenty-five per centum of all revenues received per
22 annum shall be distributed as follows:

23 (i) Fifty per centum shall be used by the county
24 commissioners for the purposes of economic development, historic
25 preservation and the arts. The county commissioners shall use
26 ten per centum of the funds received under this subparagraph for
27 grants to municipalities that each have at least 20,000
28 residents.

29 (ii) Fifty per centum shall be used by the county
30 commissioners for grants to municipalities that:

1 (A) have a municipal police department employing at least
2 two full-time police officers assigned to law enforcement duties
3 who work a minimum of two hundred days per year; or

4 (B) are a member of a regional police department that
5 provides full-time police services to the municipality pursuant
6 to an agreement or contract.

7 (iii) Municipalities receiving grants under subparagraph
8 (ii) must meet or have met the eligibility requirements under
9 subparagraph (ii) (A) or (B) for a minimum of two years prior to
10 receiving the grant.

11 (f) Grants under subsection (e) (2) (ii) shall be distributed
12 to municipalities in proportion to the number of hotel rooms
13 within the municipality as a percentage of the total number of
14 hotel rooms in municipalities with police departments under
15 subsection (e) (2) (ii) as compiled by the recognized TPA and
16 certified by the county commissioners. Grants shall be used for
17 police and law enforcement purposes. Any portion of a grant not
18 used for police and law enforcement purposes shall be returned
19 to the county for the purposes of subsection (e) (2) (i).

20 (g) The tax year for a tax imposed under this section shall
21 run concurrently with the calendar year.

22 (h) An audited report on the income and expenditures
23 incurred by a TPA receiving revenue from the tax authorized
24 under this section shall be submitted annually by the TPA to the
25 county commissioners.

26 (i) The county may deduct and retain an administrative fee
27 from the taxes collected under this section. The administrative
28 fee established by the county may not exceed in a tax year the
29 lesser of:

30 (1) four and one-half per centum of all taxes collected

1 under this section; or

2 (2) ninety-five thousand dollars, which amount shall be
3 adjusted biannually, beginning two years after the effective
4 date of this subsection, by the percentage growth in the
5 Consumer Price Index for All Urban Consumers.

6 (j) Revenue collected from the fee imposed under subsection
7 (i) shall be used for the following purposes:

8 (1) Defraying the costs associated with the collection and
9 administration of the tax.

10 (2) Defraying the costs of the audit required under
11 subsection (d).

12 (k) 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 any temporary period.

20 "County." A county of the fourth class having a population
21 under the 2010 Federal decennial census in excess of 149,000
22 residents but less than 152,000 residents.

23 "Hotel."

24 (1) Any of the following:

25 (i) A hotel, motel, inn, guest house or other structure
26 which holds itself out by any means, including advertising,
27 license, registration with an innkeepers' group, convention
28 listing association, travel publication or similar association
29 or with a government agency, as being available to provide
30 overnight lodging or use of facility space for consideration to

1 persons seeking temporary 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 any portion of a facility that
8 is devoted to persons who have an established permanent
9 residence or a college or university student residence hall.

10 "Occupancy." The use or possession or the right to the use
11 or possession by a person other than a permanent resident of a
12 room in a hotel for any purpose or the right to the use or
13 possession of the furnishings or to the services accompanying
14 the use and possession of the room.

15 "Operator." An individual, partnership, nonprofit or profit-
16 making association or corporation or other person or group of
17 persons who maintain, operate, manage, own, have custody of or
18 otherwise possess the right to rent or lease overnight
19 accommodations in a hotel to the public for consideration.

20 "Patron." A person who pays the consideration for the
21 occupancy of a room or rooms in a hotel.

22 "Permanent resident." A person who has occupied or has the
23 right to occupancy of a room or rooms in a hotel as a patron or
24 otherwise for a period exceeding thirty consecutive days.

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

28 "Tourist Promotion Agency (TPA)." An organization, agency or
29 corporation designated to be such by the board of commissioners
30 as of January 1, 2000, of the county in which the tax is

1 imposed. The TPA shall be duly established, designated and
2 recognized as the county's TPA in accordance with and pursuant
3 to the act of July 4, 2008 (P.L.621, No.50), known as the
4 Tourism Promotion Act.

5 "Transaction." The activity involving the obtaining by a
6 transient or patron of the use or occupancy of a hotel room from
7 which consideration is payable to the operator under an express
8 or an implied contract.

9 "Transient." An individual who obtains accommodation in a
10 hotel by means of registering at the facility for the temporary
11 occupancy of a room for the personal use of the individual by
12 paying a fee to the operator.

13 Section 1773.3. Hotel Room Rental Tax in Second Class
14 Township.--(a) Notwithstanding any other provision of law to
15 the contrary, the governing body of a township may impose an
16 excise tax on the consideration received by each operator of a
17 hotel from each transaction of renting a room to accommodate a
18 transient. If levied, the tax shall be collected by the operator
19 from the patron of the room and paid over to the township and
20 shall be known as the second class township hotel room rental
21 tax.

22 (b) The rate of the tax imposed under this section shall not
23 exceed three per centum.

24 (c) A township electing to impose the tax shall by ordinance
25 or resolution provide for the creation or designation of a
26 political subdivision, public employee, tax bureau or public or
27 private agency to collect the tax and deposit the revenues
28 received from the tax in a special fund. The revenues from the
29 special fund shall be used by the township for the provision of
30 police and emergency services.

1 (d) Each tax year when a tax is imposed under this section
2 shall run concurrently with the township's fiscal year.

3 (e) Section 301.1(f)(3) of the act of December 31, 1965
4 (P.L.1257, No.511), known as "The Local Tax Enabling Act," shall <--
5 not apply to the second class township hotel room rental tax
6 imposed under this section.

7 (f) As used in this section, the following words and phrases
8 shall have the meanings given to them in this subsection unless
9 the context clearly indicates otherwise:

10 "Bed and breakfast" or "homestead." A public accommodation
11 consisting of a private residence which contains ten or fewer
12 bedrooms used for providing overnight accommodations to the
13 public and in which breakfast is the only meal served and the
14 charge for breakfast is included in the charge for the room.

15 "Consideration." Receipts, fees, charges, rentals, leases,
16 cash, credits, property of any kind or nature or other payment
17 received by an operator in exchange for or in consideration of
18 the use or occupancy by a transient of a room in a hotel for a
19 temporary period.

20 "Hotel." Includes any of the following:

21 (1) A hotel, motel, bed and breakfast, homestead, inn, guest
22 house or other structure which holds itself out by any means,
23 including advertising, license, registration with an innkeepers'
24 group, convention listing association, travel publication or
25 similar association or with a government agency, as being
26 available to provide overnight lodging or use of facility space
27 for consideration to persons seeking temporary accommodation.

28 (2) A place which advertises to the public at large or any
29 segment of the public that it will provide beds, sanitary
30 facilities or other space for a temporary period to members of

1 the public at large.

2 (3) A place recognized as a hostelry.

3 The term does not include any portion of a facility that is
4 devoted to persons who have an established permanent residence
5 or a college or university student residence hall or a private
6 campground or cabins, public campgrounds or other facilities
7 located on State land.

8 "Occupancy." The use or possession or the right to the use
9 or possession by a person other than a permanent resident of a
10 room in a hotel for any purpose or the right to the use or
11 possession of the furnishings or to the services accompanying
12 the use and possession of the room.

13 "Operator." An individual, partnership, nonprofit or profit-
14 making association or corporation or other person or group of
15 persons who maintain, operate, manage, own, have custody of or
16 otherwise possess the right to rent or lease overnight
17 accommodations in a hotel to the public for consideration.

18 "Patron." A person who pays the consideration for the
19 occupancy of a room in a hotel.

20 "Permanent resident." A person who has occupied or has the
21 right to occupancy of a room in a hotel as a patron or otherwise
22 for a period of more than thirty consecutive days.

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

26 "Township." A township of the second class with a population
27 of more than 60,000 and less than 61,000 based on the 2010
28 Federal decennial census and which is located within a county of
29 the second class A.

30 "Transaction." The activity involving the obtaining by a

1 transient or patron of the use or occupancy of a hotel room from
2 which consideration is payable to the operator under an express
3 or an implied contract.

4 "Transient." An individual who obtains accommodation in a
5 hotel by means of registering at the facility for the temporary
6 occupancy of a room for the personal use of the individual by
7 paying a fee to the operator.

8 Section 1773.4. Hotel Room Rental Tax in Additional Fourth
9 Class Counties.--(a) A county may, by ordinance, impose a tax
10 which shall be known as a hotel room rental tax on the
11 consideration received by each operator of a hotel within the
12 county from each transaction of renting a room or rooms to
13 accommodate transients. The tax shall be collected by the
14 operator from the patron of the room and paid over to the county
15 where the hotel is located as provided under this section.

16 (b) The rate of the tax imposed under this section shall not
17 exceed two per centum, in addition to the tax imposed under
18 section ~~1770.2~~ 1770.6. <--

19 (c) The treasurer of each county electing to impose the tax
20 authorized under this section shall collect the tax and deposit
21 the revenues received from the tax in a special fund established
22 for that purpose. Subsequent to the deduction for administrative
23 costs established in subsection (e), the county shall distribute
24 to the recognized tourist promotion agency all revenues received
25 from the tax not later than sixty days after receipt of the tax
26 revenues. The revenues from the special fund shall be used by
27 the recognized tourist promotion agency for any of the following
28 purposes:

29 (1) Convention promotion.

30 (2) Marketing the area served by the agency as a leisure

1 travel destination.

2 (3) Marketing the area served by the agency as a business
3 travel destination.

4 (4) Using all appropriate marketing tools to accomplish
5 these purposes, including advertising, publicity, publications,
6 direct marketing, direct sales and participation in industry
7 trade shows.

8 (5) Projects or programs that are directly and substantially
9 related to tourism within the county, augment and do not unduly
10 compete with private sector tourism efforts and improve and
11 expand the county as a destination market.

12 (d) Each tax year for a tax imposed under this section shall
13 run concurrently with the county's fiscal year.

14 (e) For the purposes of defraying costs associated with the
15 collection of the tax imposed under this section and otherwise
16 performing its obligations under this section, a county is
17 hereby authorized to deduct and retain an administrative fee
18 from the taxes collected under this section. The administrative
19 fee shall be established by the county but shall not exceed in
20 any tax year the lesser of:

21 (1) two per centum of all taxes collected under this
22 section; or

23 (2) fifty thousand dollars, which amount shall be adjusted
24 annually, beginning one year after the date of enactment, by the
25 percentage growth in the Consumer Price Index for All Urban
26 Consumers as determined by the United States Department of
27 Labor.

28 (f) As used in this section, the following words and phrases
29 shall have the meanings given to them in this subsection unless
30 the context clearly indicates otherwise:

1 "Consideration." Receipts, fees, charges, rentals, leases,
2 cash, credits, property of any kind or nature or other payment
3 received by operators in exchange for or in consideration of the
4 use or occupancy by a transient of a room or rooms in a hotel
5 for a temporary period.

6 "County." A county of the fourth class having a population
7 under the 2010 Federal decennial census in excess of 148,000
8 residents but less than 149,000 residents.

9 "Hotel."

10 (1) Any of the following:

11 (i) A hotel, motel, inn, guesthouse or other structure which
12 holds itself out by any means, including advertising, license,
13 registration with an innkeepers' group, convention listing
14 association, travel publication or similar association or with a
15 government agency, as being available to provide overnight
16 lodging for consideration to persons seeking temporary
17 accommodation.

18 (ii) A place which advertises to the public at large or any
19 segment thereof that it will provide beds, sanitary facilities
20 or other space for a temporary period to members of the public
21 at large.

22 (iii) A place recognized as a hostelry.

23 (2) The term does not include any portion of a facility that
24 is devoted to persons who have an established permanent
25 residence or a college or university student residence hall or a
26 private campground or cabins, public campgrounds or other
27 facilities located on State land.

28 "Operator." An individual, partnership, nonprofit or profit-
29 making association or corporation or other person or group of
30 persons who maintains, operates, manages, owns, has custody of

1 or otherwise possesses the right to rent or leases overnight
2 accommodation in a building to the public for consideration.

3 "Patron." A person who pays the consideration for the
4 occupancy of a room or rooms in a hotel.

5 "Permanent resident." A person who has occupied or has the
6 right to occupy a room or rooms in a hotel as a patron otherwise
7 for a period exceeding thirty consecutive days.

8 "Recognized tourist promotion agency." The nonprofit
9 corporation, organization, association or agency which is
10 engaged in planning and promoting programs designed to stimulate
11 and increase the volume of tourist, visitor and vacation
12 business within counties served by the agency as that term is
13 provided under the act of July 4, 2008 (P.L.621, No.50), known
14 as the Tourism Promotion Act.

15 "Room." A space in a building set aside for use and
16 occupancy by patrons, or otherwise, for consideration, having at
17 least one bed or other sleeping accommodations provided.

18 "Temporary resident." A person who has occupied or has the
19 right to occupy a room or rooms in a hotel as a patron otherwise
20 for a period of time not exceeding thirty consecutive days.

21 "Transaction." The activity involving the obtaining by a
22 transient or patron of the use or occupancy of a hotel room from
23 which consideration emanates to the operator under an expressed
24 or implied contract.

25 "Transient." A person who obtains an accommodation in any
26 hotel for the person by means of registering at the facility for
27 the temporary occupancy of a room for the personal use of that
28 person by paying to the operator of the facility a fee in
29 consideration therefor.

30 Section 1773.5. Hotel Room Rental Tax in Other Fourth Class

1 Counties.--(a) A county may, by ordinance, impose a tax which
2 shall be known as a hotel room rental tax on the consideration
3 received by each operator of a hotel within the county from each
4 transaction of renting a room or rooms to accommodate
5 transients. The tax shall be collected by the operator from the
6 patron of the room and paid over to the county where the hotel
7 is located as provided under this section.

8 (b) The rate of the tax imposed under this section shall not
9 exceed two per centum, in addition to the tax imposed under
10 section ~~1770.2~~ 1770.6. <--

11 (c) The treasurer of each county electing to impose the tax
12 authorized under this section shall collect the tax and deposit
13 the revenues received from the tax in a special fund established
14 for that purpose. Subsequent to the deduction for administrative
15 costs established in subsection (e), the county shall distribute
16 to the recognized tourist promotion agency all revenues received
17 from the tax not later than sixty days after receipt of the tax
18 revenues.

19 (d) Tax year.--Each tax year for a tax imposed under this
20 section shall run concurrently with the county's fiscal year.

21 (e) For the purposes of defraying costs associated with the
22 collection of the tax imposed under this section and otherwise
23 performing its obligations under this section, a county is
24 hereby authorized to deduct and retain an administrative fee
25 from the taxes collected under this section. The administrative
26 fee shall be established by the county but shall not exceed in
27 any tax year the lesser of:

28 (1) two per centum of all taxes collected under this
29 section; or

30 (2) fifty thousand dollars, which amount shall be adjusted

1 annually, beginning one year after the date of enactment, by the
2 the percentage growth in the Consumer Price Index for All Urban
3 Consumers as determined by the United States Department of
4 Labor.

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

8 "Consideration." Receipts, fees, charges, rentals, leases,
9 cash, credits, property of any kind or nature or other payment
10 received by operators in exchange for or in consideration of the
11 use or occupancy by a transient of a room or rooms in a hotel
12 for a temporary period.

13 "County." A county of the fourth class having a population
14 under the 2010 Federal decennial census in excess of 180,000
15 residents but less than 190,000 residents.

16 "Hotel."

17 (1) Any of the following:

18 (i) A hotel, motel, inn, guesthouse or other structure which
19 holds itself out by any means, including advertising, license,
20 registration with an innkeepers' group, convention listing
21 association, travel publication or similar association or with a
22 government agency, as being available to provide overnight
23 lodging for consideration to persons seeking temporary
24 accommodation.

25 (ii) A place which advertises to the public at large or any
26 segment thereof that it will provide beds, sanitary facilities
27 or other space for a temporary period to members of the public
28 at large.

29 (iii) A place recognized as a hostelry.

30 (2) The term does not include any portion of a facility that

1 is devoted to persons who have an established permanent
2 residence or a college or university student residence hall or a
3 private campground or cabins, public campgrounds or other
4 facilities located on State land.

5 "Operator." An individual, partnership, nonprofit or profit-
6 making association or corporation or other person or group of
7 persons who maintains, operates, manages, owns, has custody of
8 or otherwise possesses the right to rent or leases overnight
9 accommodation in a building to the public for consideration.

10 "Patron." A person who pays the consideration for the
11 occupancy of a room or rooms in a hotel.

12 "Permanent resident." A person who has occupied or has the
13 right to occupy a room or rooms in a hotel as a patron otherwise
14 for a period exceeding thirty consecutive days.

15 "Recognized tourist promotion agency." The nonprofit
16 corporation, organization, association or agency which is
17 engaged in planning and promoting programs designed to stimulate
18 and increase the volume of tourist, visitor and vacation
19 business within counties served by the agency as that term is
20 provided under the act of July 4, 2008 (P.L.621, No.50), known
21 as the Tourism Promotion Act.

22 "Room." A space in a building set aside for use and
23 occupancy by patrons, or otherwise, for consideration, having at
24 least one bed or other sleeping accommodations provided.

25 "Temporary resident." A person who has occupied or has the
26 right to occupy a room or rooms in a hotel as a patron otherwise
27 for a period of time not exceeding thirty consecutive days.

28 "Transaction." The activity involving the obtaining by a
29 transient or patron of the use or occupancy of a hotel room from
30 which consideration emanates to the operator under an expressed

1 or implied contract.

2 "Transient." A person who obtains an accommodation in any
3 hotel for the person by means of registering at the facility for
4 the temporary occupancy of a room for the personal use of that
5 person by paying to the operator of the facility a fee in
6 consideration therefor.

7 Section 1773.6. Hotel Room Rental Tax in Certain Other
8 Fourth Class Counties.--(a) A county may, by ordinance, impose
9 a tax which shall be known as a hotel room rental tax on the
10 consideration received by each operator of a hotel within the
11 county from each transaction of renting a room or rooms to
12 accommodate transients. The tax shall be collected by the
13 operator from the patron of the room and paid over to the county
14 where the hotel is located as provided under this section.

15 (b) The rate of the tax imposed under this section shall not
16 exceed two per centum, in addition to the tax imposed under
17 section 1770.6.

18 (c) The treasurer of each county electing to impose the tax
19 authorized under this section shall collect the tax and deposit
20 the revenues received from the tax in a special fund established
21 for that purpose. Subsequent to the deduction for administrative
22 costs established in subsection (e), the county shall distribute
23 to a recognized tourist promotion agency for the county all
24 revenues received from the tax not later than sixty days after
25 receipt of the tax revenues. The recognized tourist promotion
26 agency shall use the revenues received for the promotion,
27 advertising and marketing of tourism and special events and for
28 administrative costs.

29 (d) Each tax year for a tax imposed under this section shall
30 run concurrently with the county's fiscal year.

1 (e) For the purposes of defraying costs associated with the
2 collection of the tax imposed under this section and otherwise
3 performing its obligations under this section, a county is
4 hereby authorized to deduct and retain an administrative fee
5 from the taxes collected under this section. The administrative
6 fee shall be established by the county but shall not exceed in
7 any tax year the lesser of:

8 (1) two per centum of all taxes collected under this
9 section; or

10 (2) fifty thousand dollars, which amount shall be adjusted
11 annually, beginning one year after the date of enactment, by the
12 the percentage growth in the Consumer Price Index for All Urban
13 Consumers as determined by the United States Department of
14 Labor.

15 (f) As used in this section, the following words and phrases
16 shall have the meanings given to them in this subsection unless
17 the context clearly indicates otherwise:

18 "Consideration." Receipts, fees, charges, rentals, leases,
19 cash, credits, property of any kind or nature or other payment
20 received by operators in exchange for or in consideration of the
21 use or occupancy by a transient of a room or rooms in a hotel
22 for a temporary period.

23 "County." A county of the fourth class having a population
24 during the 2010 Federal decennial census in excess of 205,000
25 residents but less than 210,000 residents.

26 "Hotel."

27 (1) Any of the following:

28 (i) A hotel, motel, inn, guesthouse or other structure which
29 holds itself out by any means, including advertising, license,
30 registration with an innkeepers' group, convention listing

1 association, travel publication or similar association or with a
2 government agency, as being available to provide overnight
3 lodging for consideration to persons seeking temporary
4 accommodation.

5 (ii) A place which advertises to the public at large or any
6 segment thereof that it will provide beds, sanitary facilities
7 or other space for a temporary period to members of the public
8 at large.

9 (iii) A place recognized as a hostelry.

10 (2) The term does not include a college or university
11 student residence hall or a private campground or cabins, public
12 campgrounds or other facilities located on State land.

13 "Operator." An individual, partnership, nonprofit or profit-
14 making association or corporation or other person or group of
15 persons who maintain, operate, manage, own, have custody of or
16 otherwise possess the right to rent or lease overnight
17 accommodations in a building to the public for consideration.

18 "Patron." A person who pays the consideration for the
19 occupancy of a room or rooms in a hotel.

20 "Recognized tourist promotion agency." The nonprofit
21 corporation, organization, association or agency which is
22 engaged in planning and promoting programs designed to stimulate
23 and increase the volume of tourist, visitor and vacation
24 business within counties served by the agency as that term is
25 provided under the act of July 4, 2008 (P.L.621, No.50), known
26 as the Tourism Promotion Act.

27 "Room." A space in a building set aside for use and
28 occupancy by patrons, or otherwise, for consideration, having at
29 least one bed or other sleeping accommodations provided.

30 "Transaction." The activity involving the obtaining by a

1 transient or patron of the use or occupancy of a hotel room from
2 which consideration emanates to the operator under an expressed
3 or implied contract.

4 "Transient." A person who obtains an accommodation in any
5 hotel for the person by means of registering at the facility for
6 the temporary occupancy of a room for the personal use of that
7 person by paying to the operator of the facility a fee in
8 consideration therefor.

9 Section 1773.7. Hotel Room Rental Tax in Certain Sixth Class
10 Counties.--(a) A county may, by ordinance, impose a tax which
11 shall be known as a hotel room rental tax on the consideration
12 received by each operator of a hotel within the county from each
13 transaction of renting a room or rooms to accommodate
14 transients. The tax shall be collected by the operator from the
15 patron of the room and paid over to the county where the hotel
16 is located as provided under this section.

17 (b) The rate of the tax imposed under this section shall not
18 exceed two per centum, in addition to the tax imposed under
19 section 1770.2.

20 (c) The treasurer of each county electing to impose the tax
21 authorized under this section shall collect the tax and deposit
22 the revenues received from the tax in a special fund established
23 for that purpose. Subsequent to the deduction for administrative
24 costs established in subsection (e), the county shall distribute
25 to the recognized tourist promotion agency all revenues received <--
26 from the tax not later than sixty days after receipt of the tax
27 revenues. The revenues from the special fund shall be used by <--
28 the recognized tourist promotion agency for any of the following
29 purposes:

30 (1) Convention promotion.

1 ~~(2) Marketing the area served by the agency as a leisure~~
2 ~~travel destination.~~

3 ~~(3) Marketing the area served by the agency as a business~~
4 ~~travel destination.~~

5 ~~(4) Using all appropriate marketing tools to accomplish~~
6 ~~these purposes, including advertising, publicity, publications,~~
7 ~~direct marketing, direct sales and participation in industry~~
8 ~~trade shows.~~

9 ~~(5) Projects or programs that are directly and substantially~~
10 ~~related to tourism within the county, augment and do not unduly~~
11 ~~compete with private sector tourism efforts and improve and~~
12 ~~expand the county as a destination market. THE REVENUES FROM THE <--~~
13 ~~SPECIAL FUND SHALL BE USED BY THE COUNTY COMMISSIONERS FOR THE~~
14 ~~FOLLOWING PURPOSES:~~

15 ~~(1) THIRTY-FOUR PER CENTUM TO A DESIGNATED CHAMBER OF~~
16 ~~COMMERCE LOCATED IN THE COUNTY;~~

17 ~~(2) THIRTY-FOUR PER CENTUM TO A DESIGNATED INDUSTRIAL~~
18 ~~DEVELOPMENT CORPORATION IN THE COUNTY; AND~~

19 ~~(3) THIRTY-TWO PER CENTUM TO BE USED BY THE COUNTY~~
20 ~~COMMISSIONERS TO FUND OPERATIONS ASSOCIATED WITH A CENTER OF~~
21 ~~ECONOMIC OPERATIONS IN THE COUNTY.~~

22 ~~(d) Each tax year for a tax imposed under this section shall~~
23 ~~run concurrently with the county's fiscal year.~~

24 ~~(e) 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 under this section. The administrative~~
29 ~~fee shall be established by the county but shall not exceed in~~
30 ~~any tax 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 (f) 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." A county of the sixth class having a population
17 under the 2010 Federal decennial census in excess of 88,800
18 residents but less than 90,000 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 maintains, operates, manages, owns, has custody of
11 or otherwise possesses the right to rent or leases overnight
12 accommodation 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 otherwise
17 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 otherwise
30 for a period of time not exceeding thirty consecutive days.

1 "Transaction." The activity involving the obtaining by a
2 transient or patron of the use or occupancy of a hotel room from
3 which consideration emanates to the operator under an expressed
4 or implied contract.

5 "Transient." A person who obtains an accommodation in any
6 hotel for the person by means of registering at the facility for
7 the temporary occupancy of a room for the personal use of that
8 person by paying to the operator of the facility a fee in
9 consideration therefor.

10 SECTION 1773.8. HOTEL ROOM RENTAL TAX IN ADDITIONAL SIXTH <--
11 CLASS COUNTIES.--(A) A COUNTY MAY, BY ORDINANCE, IMPOSE A TAX
12 WHICH SHALL BE KNOWN AS A HOTEL ROOM RENTAL TAX ON THE
13 CONSIDERATION RECEIVED BY EACH OPERATOR OF A HOTEL WITHIN THE
14 COUNTY FROM EACH TRANSACTION OF RENTING A ROOM OR ROOMS TO
15 ACCOMMODATE TRANSIENTS. THE TAX SHALL BE COLLECTED BY THE
16 OPERATOR FROM THE PATRON OF THE ROOM AND PAID OVER TO THE COUNTY
17 WHERE THE HOTEL IS LOCATED AS PROVIDED UNDER THIS SECTION.

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

21 (C) 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. SUBSEQUENT TO THE DEDUCTION FOR ADMINISTRATIVE
25 COSTS ESTABLISHED IN SUBSECTION (E), THE COUNTY SHALL DISTRIBUTE
26 ALL REVENUES RECEIVED FROM THE TAX NOT LATER THAN SIXTY DAYS
27 AFTER RECEIPT OF THE TAX REVENUES. THE REVENUES FROM THE SPECIAL
28 FUND SHALL BE USED BY THE RECOGNIZED TOURIST PROMOTION AGENCY
29 FOR ANY OF THE FOLLOWING PURPOSES:

30 (1) CONVENTION PROMOTION.

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

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

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

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

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

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

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

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

29 (F) AS USED IN THIS SECTION, THE FOLLOWING WORDS AND PHRASES
30 SHALL HAVE THE MEANINGS GIVEN TO THEM IN THIS SUBSECTION UNLESS

1 THE CONTEXT CLEARLY INDICATES OTHERWISE:

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

7 "COUNTY." A COUNTY OF THE SIXTH CLASS HAVING A POPULATION
8 UNDER THE 2010 FEDERAL DECENNIAL CENSUS IN EXCESS OF 68,900
9 RESIDENTS BUT LESS THAN 70,000 RESIDENTS.

10 "HOTEL."

11 (1) ANY OF THE FOLLOWING:

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

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

23 (III) A PLACE RECOGNIZED AS A HOSTELRY.

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

29 "OPERATOR." AN INDIVIDUAL, PARTNERSHIP, NONPROFIT OR PROFIT-
30 MAKING ASSOCIATION OR CORPORATION OR OTHER PERSON OR GROUP OF

1 PERSONS WHO MAINTAINS, OPERATES, MANAGES, OWNS, HAS CUSTODY OF
2 OR OTHERWISE POSSESSES THE RIGHT TO RENT OR LEASES OVERNIGHT
3 ACCOMMODATION IN A BUILDING TO THE PUBLIC FOR CONSIDERATION.

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

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

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

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

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

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

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

1 Section 3. This act shall take effect immediately.