
THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 475 Session of
2017

INTRODUCED BY FARNESE, FONTANA, TARTAGLIONE AND COSTA,
MARCH 1, 2017

REFERRED TO FINANCE, MARCH 1, 2017

AN ACT

1 Amending the act of March 4, 1971 (P.L.6, No.2), entitled "An
2 act relating to tax reform and State taxation by codifying
3 and enumerating certain subjects of taxation and imposing
4 taxes thereon; providing procedures for the payment,
5 collection, administration and enforcement thereof; providing
6 for tax credits in certain cases; conferring powers and
7 imposing duties upon the Department of Revenue, certain
8 employers, fiduciaries, individuals, persons, corporations
9 and other entities; prescribing crimes, offenses and
10 penalties," in hotel occupancy tax, further providing for
11 definitions and for imposition of tax.

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

14 Section 1. Sections 209 and 210 of the act of March 4, 1971
15 (P.L.6, No.2), known as the Tax Reform Code of 1971, is amended
16 to read:

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

21 [(1) "Hotel." A building or buildings in which the public
22 may, for a consideration, obtain sleeping accommodations. The

1 term "hotel" shall not include any charitable, educational or
2 religious institution summer camp for children, hospital or
3 nursing home.]

4 (1.1) "Booking agent." A person or entity that facilitates
5 reservations or collects payment for hotel accommodations on
6 behalf of or for an operator. The term "booking agent" shall not
7 include a person who merely publishes an advertisement for
8 accommodations.

9 (1.2) "Hotel." A building or buildings in which the public
10 may, for a consideration, obtain sleeping accommodations. The
11 term "hotel" includes a building or dwelling unit that is
12 ordinarily used for household living to the extent it is
13 temporarily rented for occupancy. The term "hotel" shall not
14 include any charitable, educational or religious institution
15 summer camp for children, hospital or nursing home.

16 (2) "Occupant." A person (other than a "permanent resident,"
17 as defined herein,) who, for a consideration, uses, possesses or
18 has a right to use or possess any room or rooms in a hotel under
19 any lease, concession, permit, right of access, license or
20 agreement.

21 (3) "Occupancy." The use or possession or the right to the
22 use or possession by any person (other than a "permanent
23 resident,") of any room or rooms in a hotel for any purpose or
24 the right to the use or possession of the furnishings or to the
25 services and accommodations accompanying the use and possession
26 of the room or rooms.

27 (4) "Operator." Any person operating a hotel or a booking
28 agent.

29 (5) "Permanent resident." Any occupant who has occupied or
30 has the right to occupancy of any room or rooms in a hotel for

1 at least thirty consecutive days.

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

9 (b) The following words, terms and phrases and words, terms
10 and phrases of similar import, when used in parts IV and VI of
11 this article for the purposes of those parts only, shall, in
12 addition to the meaning ascribed to them by section 201 of this
13 article, have the meaning ascribed to them in this subsection,
14 except where the context clearly indicates a different meaning:

15 (1) "Maintaining a place of business in this Commonwealth,"
16 being the operator of a hotel in this Commonwealth.

17 (2) "Purchase at retail," occupancy.

18 (3) "Purchase price," rent.

19 (4) "Purchaser," occupant.

20 (5) "Sale at retail," the providing of occupancy to an
21 occupant by an operator.

22 (6) "Tangible personal property," occupancy.

23 (7) "Vendor," operator.

24 (8) "Services," occupancy.

25 (9) "Use," occupancy.

26 Section 210. Imposition of Tax.--There is hereby imposed an
27 excise tax of six per cent of the rent upon every occupancy of a
28 room or rooms in a hotel in this Commonwealth, which tax shall
29 be collected by the operator from the occupant and paid over to
30 the Commonwealth as herein provided. A booking agent, acting for

1 an operator, shall collect and remit the tax.

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