
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1486 Session of
2013

INTRODUCED BY R. MILLER, BENNINGHOFF, GROVE, EVERETT, GINGRICH,
SAYLOR, TALLMAN, DENLINGER, KILLION, GILLESPIE, LONGIETTI,
STEVENSON, MOUL, REGAN, MURT AND REED, JUNE 10, 2013

REFERRED TO COMMITTEE ON TOURISM AND RECREATIONAL DEVELOPMENT,
JUNE 10, 2013

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," further
9 providing for authorization of excise tax in certain counties
10 with tourist promotion agencies.

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

13 Section 1. Section 1770.2(a) and (f) of the act of August 9,
14 1955 (P.L.323, No.130), known as The County Code, amended
15 December 22, 2000 (P.L.1019, No.142), are amended to read:

16 Section 1770.2. Authorization of Excise Tax.--(a) The
17 county commissioners of any county which has a recognized
18 tourist promotion agency designated to act within the county may
19 impose an excise tax not to exceed [three] five per centum of
20 the consideration received by each operator of a hotel within
21 the county from each transaction of renting a room or rooms to

1 transients. The tax shall be collected by the operator from the
2 patron of the room or rooms and paid over to the county as
3 herein provided.

4 * * *

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

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

12 "County." Any county which is on the effective date of this
13 act a county of the third class having a population under the
14 1990 Federal Decennial Census in excess of 337,000 residents,
15 but less than 341,000 residents, or a county of the third class
16 having a population under the 1990 Federal Decennial Census in
17 excess of 374,000 residents, but less than 380,000 residents, or
18 a county of the third class having a population under the 1990
19 Federal Decennial Census in excess of 415,000 residents, but
20 less than 500,000 residents, or a county of the fourth class
21 having a population under the 1990 Federal Decennial Census in
22 excess of 159,000 residents, but less than 175,000 residents, or
23 a county of the fifth class having a population under the 1990
24 Federal Decennial Census in excess of 123,000 residents, or a
25 county of the fifth class having a population under the 1990
26 Federal Decennial Census in excess of 117,000 residents, but
27 less than 121,050 residents, or a county of the sixth class
28 having a population under the 1990 Federal Decennial Census in
29 excess of 87,000 residents.

30 "Hotel." A hotel, motel, inn, guest house or other structure

1 which holds itself out by any means, including advertising,
2 license, registration with an innkeepers' group, convention
3 listing association, travel publication or similar association
4 or with a government agency, as being available to provide
5 overnight lodging or use of facility space for consideration to
6 persons seeking temporary accommodation; any place which
7 advertises to the public at large or any segment thereof that it
8 will provide beds, sanitary facilities or other space for a
9 temporary period to members of the public at large; or any place
10 recognized as a hostelry. The term does not include any portion
11 of a facility that is devoted to persons who have an established
12 permanent residence or a college or university student residence
13 hall or any private campground, or any cabins, public
14 campgrounds or other facilities located on State land.

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

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

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

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

30 "Recognized tourist promotion agency." The nonprofit

1 corporation, organization, association or agency which is
2 engaged in planning and promoting programs designed to stimulate
3 and increase the volume of tourist, visitor and vacation
4 business within counties served by the agency as that term is
5 defined in the act of [April 28, 1961 (P.L.111, No.50), known as
6 the "Tourist Promotion Law."] July 4, 2008 (P.L.621, No.50),
7 known as the Tourism Promotion Act.

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

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

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

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