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THE GENERAL ASSEMBLY OF PENNSYLVANIA

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HOUSE BILL

No. 67 Session of  
2023

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INTRODUCED BY ROAE, CONKLIN, LEADBETER AND ROWE, MARCH 7, 2023

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REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, MARCH 7, 2023

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AN ACT

1 Amending the act of August 9, 1955 (P.L.323, No.130), entitled  
2 "An act relating to counties of the first, second class A,  
3 third, fourth, fifth, sixth, seventh and eighth classes;  
4 amending, revising, consolidating and changing the laws  
5 relating thereto; relating to imposition of excise taxes by  
6 counties, including authorizing imposition of an excise tax  
7 on the rental of motor vehicles by counties of the first  
8 class; and providing for regional renaissance initiatives,"  
9 in fiscal affairs, further providing for hotel room rental  
10 tax in third through eighth class counties.

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

13 Section 1. Section 1770.10(c) of the act of August 9, 1955  
14 (P.L.323, No.130), known as The County Code, is amended,  
15 subsection (k) is amended by adding a definition and the section  
16 is amended by adding a subsection to read:

17 Section 1770.10. Hotel Room Rental Tax in Third through  
18 Eighth Class Counties.--\* \* \*

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

1 costs established in subsection (i), the county shall distribute  
2 to the recognized tourist promotion agency or EMS services  
3 within the county all revenues received from the tax not later  
4 than sixty days after receipt of the tax revenues.

5 \* \* \*

6 (d.1) A county may, by ordinance, use revenues imposed by  
7 the tax under subsection (a) to fund EMS services within the  
8 county. A county may use up to one hundred per centum of the  
9 revenue or choose to split the revenue between a tourist  
10 promotion agency and EMS services.

11 \* \* \*

12 (k) The following words and phrases when used in this  
13 section shall have the meanings given to them in this subsection  
14 unless the context clearly indicates otherwise:

15 \* \* \*

16 "EMS services." A career, nonprofit or volunteer entity that  
17 engages in the business or service of providing emergency  
18 medical services to patients within this Commonwealth by  
19 operating any of the following:

20 (1) An ambulance.

21 (2) An advanced life support squad vehicle.

22 (3) A basic life support squad vehicle.

23 (4) A quick response service.

24 (5) A special operations EMS service. This paragraph  
25 includes, but is not limited to:

26 (i) a tactical EMS service;

27 (ii) a wilderness EMS service;

28 (iii) a mass-gathering EMS service; and

29 (iv) an urban search and rescue EMS service.

30 (6) A vehicle or service which provides emergency medical

1 services outside of a health care facility, as prescribed by the  
2 Department of Health by regulation.

3 \* \* \*

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