
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1311 Session of
2015

INTRODUCED BY DAY AND MURT, JUNE 10, 2015

REFERRED TO COMMITTEE ON TOURISM AND RECREATIONAL DEVELOPMENT,
JUNE 10, 2015

AN ACT

1 Amending Title 64 (Public Authorities and Quasi-Public
2 Corporations) of the Pennsylvania Consolidated Statutes, in
3 Pennsylvania Convention Center Authority, further providing
4 for hotel room rental tax and continuation of existing tax.

5 The General Assembly of the Commonwealth of Pennsylvania
6 hereby enacts as follows:

7 Section 1. Section 6025(j) of Title 64 of the Pennsylvania
8 Consolidated Statutes is amended to read:

9 § 6025. Hotel room rental tax; continuation of existing tax.

10 * * *

11 (j) Definitions.--In addition to the definitions provided by
12 section 6003 (relating to definitions), the following words and
13 phrases when used in this section shall have the meanings given
14 to them in this subsection unless the context clearly indicates
15 otherwise:

16 "Consideration." Receipts, fees, charges, rentals, leases,
17 cash, credits, property of any kind or nature, any amount
18 charged by an intermediary to an occupant and retained by the
19 intermediary, or other payment, received by operators in

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

4 "Hotel." As follows:

5 (1) Any hotel, motel, inn, guesthouse or other building
6 located within the city which holds itself out by any means,
7 including advertising, license, registration with any
8 innkeeper's group, convention listing association, travel
9 publication or similar association or with any government
10 agency, as being available to provide overnight lodging or
11 use of facility space for consideration to individuals
12 seeking temporary accommodation.

13 (2) Any place which advertises to the public at large or
14 any segment of the public that it will provide beds, sanitary
15 facilities or other space for a temporary period to members
16 of the public at large.

17 (3) Any place recognized as a hostelry.

18 The term does not include a portion of a facility which is
19 devoted to individuals who have established permanent residence.

20 "Intermediary." A person who facilitates the booking of
21 hotel reservations and who is not an operator.

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

27 "Operator." Any individual, partnership, nonprofit or
28 profit-making association or corporation or other person or
29 group of persons that maintains, operates, manages, owns, has
30 custody of or otherwise possesses the right to rent or lease

1 overnight accommodations in a hotel to the public for
2 consideration.

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

5 "Permanent resident." Any person who has occupied or has the
6 right to occupy any room or rooms in a hotel as a patron or
7 otherwise for a period exceeding 30 consecutive days.

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 accommodations provided in the space.

11 "Temporary." A period of time not exceeding 30 consecutive
12 days.

13 "Tourist promotion agency." The agency designated by the
14 council of the city in which the convention center is located to
15 be eligible for grants from the Department of Community and
16 Economic Development [pursuant to the act of April 28, 1961
17 (P.L.111, No.50), known as the Tourist Promotion Law.] under the
18 act of July 4, 2008 (P.L.621, No.50), known as the Tourism
19 Promotion Act.

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

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

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