
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1314 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 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 certain hotel
10 room rental taxes; and, in grounds and buildings, further
11 providing for certain hotel room rental taxes.

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

14 Section 1. Section 1770.2(f) of the act of August 9, 1955
15 (P.L.323, No.130), known as The County Code, amended December
16 22, 2000 (P.L.1019, No.142), is amended to read:

17 Section 1770.2. Authorization of Excise Tax.--* * *

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

20 "Consideration." Receipts, fees, charges, rentals, leases,
21 cash, credits, property of any kind or nature, any amount
22 charged by an intermediary to an occupant and retained by the

1 intermediary, or other payment received by operators in exchange
2 for or in consideration of the use or occupancy by a transient
3 of a room or rooms in a hotel for any temporary period.

4 "County." Any county which is on the effective date of this
5 act a county of the third class having a population under the
6 1990 Federal Decennial Census in excess of 337,000 residents,
7 but less than 341,000 residents, or a county of the third class
8 having a population under the 1990 Federal Decennial Census in
9 excess of 374,000 residents, but less than 380,000 residents, or
10 a county of the third class having a population under the 1990
11 Federal Decennial Census in excess of 415,000 residents, but
12 less than 500,000 residents, or a county of the fourth class
13 having a population under the 1990 Federal Decennial Census in
14 excess of 159,000 residents, but less than 175,000 residents, or
15 a county of the fifth class having a population under the 1990
16 Federal Decennial Census in excess of 123,000 residents, or a
17 county of the fifth class having a population under the 1990
18 Federal Decennial Census in excess of 117,000 residents, but
19 less than 121,050 residents, or a county of the sixth class
20 having a population under the 1990 Federal Decennial Census in
21 excess of 87,000 residents.

22 "Hotel." A hotel, motel, inn, guest house or other structure
23 which holds itself out by any means, including advertising,
24 license, registration with an innkeepers' group, convention
25 listing association, travel publication or similar association
26 or with a government agency, as being available to provide
27 overnight lodging or use of facility space for consideration to
28 persons seeking temporary accommodation; any place which
29 advertises to the public at large or any segment thereof that it
30 will provide beds, sanitary facilities or other space for a

1 temporary period to members of the public at large; or any place
2 recognized as a hostelry. The term does not include any portion
3 of a facility that is devoted to persons who have an established
4 permanent residence or a college or university student residence
5 hall or any private campground, or any cabins, public
6 campgrounds or other facilities located on State land.

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

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

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

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

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

24 "Recognized tourist promotion agency." The nonprofit
25 corporation, organization, association or agency which is
26 engaged in planning and promoting programs designed to stimulate
27 and increase the volume of tourist, visitor and vacation
28 business within counties served by the agency as that term is
29 defined in the act of [April 28, 1961 (P.L.111, No.50), known as
30 the "Tourist Promotion Law."] July 4, 2008 (P.L.621, No.50),

1 known as the "Tourism Promotion Act."

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

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 2. Section 1770.4(f) of the act, amended or added
14 June 18, 1997 (P.L.179, No.18), February 18, 1998 (P.L.156,
15 No.23) and July 12, 2012 (P.L.1186, No.143), is amended to read:

16 Section 1770.4. Authorization of Hotel Tax.--* * *

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

19 "Consideration." Receipts, fees, charges, rentals, leases,
20 cash, credits, property of any kind or nature, any amount
21 charged by an intermediary to an occupant and retained by the
22 intermediary, or other payment received by operators in exchange
23 for or in consideration of the use or occupancy by a transient
24 of a room or rooms in a hotel for any temporary period.

25 "Hotel." 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; any place which
2 advertises to the public at large or any segment thereof that it
3 will provide beds, sanitary facilities or other space for a
4 temporary period to members of the public at large; or any place
5 recognized as a hostelry. The term does not include any portion
6 of a facility that is devoted to persons who have an established
7 permanent residence or a college or university student residence
8 hall.

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

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

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

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

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

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

29 "Tourist Promotion Agency (TPA)." An organization, agency or
30 corporation designated to be such by the board of commissioners

1 of the county in which the tax is imposed. The TPA shall be duly
2 established, designated and recognized as the county's TPA in
3 accordance with and pursuant to the act of July 4, 2008
4 (P.L.621, No.50), known as the "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 3. Section 1770.5(f) of the act, amended December
14 18, 2007 (P.L.465, No.72), is amended to read:

15 Section 1770.5. Authorization of Five Per Centum Hotel
16 Tax.--* * *

17 (f) Definitions.--As used in this section, the following
18 words and phrases shall have the meanings given to them in this
19 subsection:

20 "Consideration." Receipts, fees, charges, rentals, leases,
21 cash, credits, property of any kind or nature, any amount
22 charged by an intermediary to an occupant and retained by the
23 intermediary, or other payment received by operators in exchange
24 for or in consideration of the use or occupancy by a transient
25 of a room or rooms in a hotel for any temporary period.

26 "Debt service on bonds." Any cost related to the issuance,
27 refinancing, refunding or payment or any other costs associated
28 with the issuance and maintenance of bonds or notes by an
29 authority or a city of the third class.

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.

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

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

21 "Operator." An individual, partnership, nonprofit or profit-
22 making association or corporation, or other person or group of
23 persons who maintains, operates, manages, owns, has custody of
24 or otherwise possesses the right to rent or lease overnight
25 accommodations in a hotel to the public for consideration.

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

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

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

4 "Tourist Promotion Agency (TPA)." An organization, agency or
5 corporation designated to be such by the board of commissioners
6 of the county in which the tax is imposed. The TPA shall be duly
7 established, designated and recognized as the county's TPA in
8 accordance with and pursuant to the act of [April 28, 1961
9 (P.L.111, No.50), known as the "Tourist Promotion Law."] July 4,
10 2008 (P.L.621, No.50), known as the "Tourism Promotion Act."

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 4. Section 1770.6(f) of the act, amended or added
20 December 22, 2000 (P.L.1019, No.142) and July 5, 2005 (P.L.38,
21 No.12), is amended to read:

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

23 (f) Definitions.--As used in this section, the following
24 words and phrases shall have the meanings given to them in this
25 subsection:

26 "Bed and breakfast" or "homestead." A public accommodation
27 consisting of a private residence, which contains ten or fewer
28 bedrooms, used for providing overnight accommodations to the
29 public and in which breakfast is the only meal served and is
30 included in the charge for the room.

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

7 "County." Any county of the third class through the eighth
8 class which on the effective date of this section does not have
9 the authority to levy a hotel occupancy or room rental tax.

10 "Hotel." A hotel, motel, bed and breakfast, homestead, inn,
11 guest house or other structure which holds itself out by any
12 means, including advertising, license, registration with an
13 innkeepers' group, convention listing association, travel
14 publication or similar association or with a government agency,
15 as being available to provide overnight lodging or use of
16 facility space for consideration to persons seeking temporary
17 accommodation; any place which advertises to the public at large
18 or any segment thereof that it will provide beds, sanitary
19 facilities or other space for a temporary period to members of
20 the public at large; or any place recognized as a hostelry. The
21 term does not include any portion of a facility that is devoted
22 to persons who have an established permanent residence or a
23 college or university student residence hall or any private
24 campground or any cabins, public campgrounds or other facilities
25 located on State land.

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

28 "Occupancy." The use or possession or the right to the use
29 or possession by any person other than a permanent resident of
30 any room in a hotel for any purpose or the right to the use or

1 possession of the furnishings or to the services accompanying
2 the use and possession of the room.

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

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

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

13 "Recognized tourist promotion agency." The nonprofit
14 corporation, organization, association or agency which is
15 engaged in planning and promoting programs designed to stimulate
16 and increase the volume of tourist, visitor and vacation
17 business within counties served by the agency as that term is
18 defined in the act of [April 28, 1961 (P.L.111, No.50), known as
19 the "Tourist Promotion Law."] July 4, 2008 (P.L.621, No.50),
20 known as the "Tourism Promotion Act."

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

24 "Transaction." The activity involving the obtaining by a
25 transient or patron of the use or occupancy of a hotel room from
26 which consideration is payable to the operator under an express
27 or an implied contract.

28 "Transient." An individual who obtains accommodation in a
29 hotel by means of registering at the facility for the temporary
30 occupancy of a room for the personal use of the individual by

1 paying a fee to the operator.

2 "Treasurer." The elected treasurer of the county or, if
3 there is no elected treasurer of the county, such other official
4 or agent of the county as may be designated by the county to
5 collect and account for the tax authorized by this section.

6 Section 5. Section 1770.7(f) of the act, amended July 12,
7 2012 (P.L.1182, No.142), is amended to read:

8 Section 1770.7. Authorization of Five Per Centum Hotel
9 Tax.--* * *

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

12 "Consideration." Receipts, fees, charges, rentals, leases,
13 cash, credits, property of any kind or nature, any amount
14 charged by an intermediary to an occupant and retained by the
15 intermediary, or other payment received by operators in exchange
16 for or in consideration of the use or occupancy by a transient
17 of a room or rooms in a hotel for any temporary period.

18 "Hotel." A hotel, motel, inn, guest house or other structure
19 which holds itself out by any means, including advertising,
20 license, registration with an innkeepers' group, convention
21 listing association, travel publication or similar association
22 or with a government agency, as being available to provide
23 overnight lodging or use of facility space for consideration to
24 persons seeking temporary accommodation; any place which
25 advertises to the public at large or any segment thereof that it
26 will provide beds, sanitary facilities or other space for a
27 temporary period to members of the public at large; or any place
28 recognized as a hostelry. The term does not include any portion
29 of a facility that is devoted to persons who have an established
30 permanent residence or a college or university student residence

1 hall.

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

4 "Occupancy." The use or possession or the right to the use
5 or possession by any person other than a permanent resident of
6 any room in a hotel for any purpose or the right to the use or
7 possession of the furnishings or to the services accompanying
8 the use and possession of the room.

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

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

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

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

22 "Tourist Promotion Agency (TPA)." An organization, agency or
23 corporation designated to be such by the board of commissioners
24 as of January 1, 2000, of the county in which the tax is
25 imposed. The TPA shall be duly established, designated and
26 recognized as the county's TPA in accordance with and pursuant
27 to the act of July 4, 2008 (P.L.621, No.50), known as the
28 "Tourism Promotion Act."

29 "Transaction." The activity involving the obtaining by a
30 transient or patron of the use or occupancy of a hotel room from

1 which consideration is payable to the operator under an express
2 or an implied contract.

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

7 Section 6. Section 1770.8(d)(1) and (e) of the act, added
8 July 5, 2005 (P.L.38, No.12), are amended to read:

9 Section 1770.8. Hotel Room Rental Tax in Certain Third Class
10 Counties.--* * *

11 (d) Money received under subsection (c) and interest accrued
12 shall be distributed by the fiscal officer of each county as
13 follows:

14 (1) Each county shall within ten days of receipt transmit
15 sixty-eight and three-quarters per centum of the money collected
16 in that county to the regional tourist promotion agency which
17 serves more than one county and which is designated by the
18 governing body of the county to be eligible for grants from the
19 Department of Community and Economic Development pursuant to the
20 act of [April 28, 1961 (P.L.111, No.50), known as the "Tourist
21 Promotion Law."] July 4, 2008 (P.L.621, No.50), known as the
22 "Tourism Promotion Act."

23 * * *

24 (e) The following words and phrases when used in this
25 section shall have the meanings given to them in this subsection
26 unless the context clearly indicates otherwise:

27 "Consideration." Receipts, fees, charges, rentals, leases,
28 cash, credits, property of any kind or nature, any amount
29 charged by an intermediary to an occupant and retained by the
30 intermediary, or other payment received by operators in exchange

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

3 "County." Any county which is, on June 22, 2000, a county of
4 the third class having a population under the 1990 Federal
5 Decennial Census in excess of 290,000 residents but less than
6 295,000 residents or a county of the third class having a
7 population under the 1990 Federal Decennial Census in excess of
8 245,000 residents but less than 250,000 residents.

9 "Hotel." A hotel, motel, inn, guesthouse or other structure
10 which holds itself out by any means, including advertising,
11 license, registration with an innkeepers' group, convention
12 listing association, travel publication or similar association
13 or with a government agency, as being available to provide
14 overnight lodging for consideration to persons seeking temporary
15 accommodation; any place which advertises to the public at large
16 or any segment thereof that it will provide beds, sanitary
17 facilities or other space for a temporary period to members of
18 the public at large; or any place recognized as a hostelry. The
19 term does not include any portion of a facility that is devoted
20 to persons who have an established permanent residence or a
21 college or university student residence hall or any private
22 campground or any cabins, public campgrounds or other facilities
23 located on State land.

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

26 "Joint planning commissions." A commission established by
27 ordinance or membership of two or more municipalities to
28 encourage planning for future development and to coordinate
29 planning with neighboring municipalities, counties and other
30 government agencies in accordance with Article XI of the act of

1 July 31, 1968 (P.L.805, No.247), known as the "Pennsylvania
2 Municipalities Planning Code."

3 "Operator." Any individual, partnership, nonprofit or
4 profit-making association or corporation or other person or
5 group of persons who maintain, operate, manage, own, have
6 custody of or otherwise possess the right to rent or lease
7 overnight accommodations in a building to the public for
8 consideration.

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

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

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

17 "Temporary resident." Any person who has occupied or has the
18 right to occupy a room or rooms in a hotel as a patron or
19 otherwise for a period of time not exceeding thirty consecutive
20 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." Any person who obtains an accommodation in any
26 hotel for himself by means of registering at the facility for
27 the temporary occupancy of a room for the personal use of that
28 individual by paying to the operator of the facility a fee in
29 consideration therefor.

30 Section 7. Section 2399.23(j) of the act, added November 3,

1 1999 (P.L.461, No.42), is amended to read:

2 Section 2399.23. Hotel Room Rental Tax.--* * *

3 (j) As used in this section, the following words and phrases
4 shall have the meanings given to them in this subsection:

5 "Consideration" shall mean receipts, fees, charges, rentals,
6 leases, cash, credits, property of any kind or nature, any
7 amount charged by an intermediary to an occupant and retained by
8 the intermediary, or other payment received by operators in
9 exchange for or in consideration of the use or occupancy by a
10 transient of a room or rooms in a hotel for a temporary period.

11 "Convention center" shall mean any land, improvement,
12 structure, building, or part thereof, or property interest
13 therein, whether owned by or leased by or to or otherwise
14 acquired by an existing authority, appropriate for any of the
15 following: large public assemblies, the holding of conventions,
16 conferences, trade exhibitions and other business, social,
17 cultural, scientific and public interest events, and all
18 facilities, furniture, fixtures and equipment necessary or
19 incident thereto, including meeting rooms, dining rooms,
20 kitchens, ballrooms, reception areas, registration and
21 prefunction areas, truck loading areas, including access
22 thereto, accessways, common areas, lobbies, offices and areas
23 appurtenant to any of the preceding, together referred to as the
24 main convention area, and also including other buildings,
25 structures or facilities for use in conjunction with the
26 foregoing, including, but not limited to, provision for off-
27 street parking, retail areas and other improvements related to
28 the center owned by or leased by or to an existing authority for
29 the purpose of producing revenues to assist in defraying the
30 costs or expenses of the convention center.

1 "Hotel" shall mean a hotel, motel, inn, guesthouse or other
2 building located within the market area which holds itself out
3 by any means, including advertising, license, registration with
4 an innkeeper's group, convention listing association, travel
5 publication or similar association or with a government agency,
6 as being available to provide overnight lodging or use of
7 facility space for consideration to persons seeking temporary
8 accommodation. The term includes a place which advertises to the
9 public at large or a segment of the public that it will provide
10 beds, sanitary facilities or other space for a temporary period
11 to members of the public at large. The term also includes a
12 place recognized as a hostelry, provided that portions of a
13 facility which are devoted to persons who have established
14 permanent residence shall not be included in this definition.
15 The term does not include a bed and breakfast homestead or inn
16 as defined in the act of May 23, 1945 (P.L.926, No.369),
17 referred to as the Public Eating and Drinking Place Law.

18 "Intermediary" shall mean a person who facilitates the
19 booking of hotel reservations and who is not an operator.

20 "Market area" shall mean:

21 (1) With respect to a county in which there is more than one
22 city of the third class, the entire county.

23 (2) With respect to a county in which there is only one city
24 of the third class, one of the following:

25 (i) That city and the area within the county which is not
26 more than fifteen miles from the site of the convention center.

27 (ii) That city and the area within the county which, as
28 determined by the board of commissioners of the county imposing
29 the tax, derives a material benefit from the existence of the
30 convention center within the county. The owner of a hotel

1 affected by a determination by the board under this subclause
2 may challenge the determination by filing a petition in the
3 court of common pleas in the judicial district where the
4 determination was made.

5 "Occupancy" shall mean the use or possession or the right to
6 the use or possession by a person other than a permanent
7 resident of a room in a hotel for any purpose or the right to
8 the use or possession of the furnishings or to the services
9 accompanying the use and possession of the room.

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

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

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

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

25 "Temporary" shall mean a period of time not exceeding thirty
26 consecutive days.

27 "Tourist promotion agency" shall mean the agency designated
28 by the governing body of a county or county seat in which the
29 convention center is located to be eligible for grants from the
30 Department of Community and Economic Development pursuant to the

1 act of [April 28, 1961 (P.L.111, No.50), known as the "Tourist
2 Promotion Law."] act of July 4, 2008 (P.L.621, No.50), known as
3 the "Tourism Promotion Act."

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

8 "Transient" shall mean an individual who obtains an
9 accommodation in any hotel for himself by means of registering
10 at the facility for the temporary occupancy of a room for the
11 personal use of that individual by paying to the operator of the
12 facility a fee in consideration therefor.

13 Section 8. Section 2399.72(k) of the act, amended or added
14 October 18, 2000 (P.L.541, No.73), November 29, 2004 (P.L.1275,
15 No.155) and October 8, 2012 (P.L.1191, No.145), is amended to
16 read:

17 Section 2399.72. Hotel Room Rental Tax.--* * *

18 (k) As used in this section, the following words and phrases
19 shall have the meanings given to them in this subsection:

20 "Consideration" shall mean receipts, fees, charges, rentals,
21 leases, cash, credits, property of any kind or nature, any
22 amount charged by an intermediary to an occupant and retained by
23 the intermediary, or other payment received by operators in
24 exchange for or in consideration of the use or occupancy by a
25 transient of a room or rooms in a hotel for a temporary period.

26 "Convention center" or "convention center facility" shall
27 mean any land, improvement, structure, building, or part
28 thereof, or property interest therein, whether owned by or
29 leased by or to or otherwise acquired by an authority,
30 appropriate for any of the following: large public assemblies,

1 the holding of conventions, conferences, trade exhibitions and
2 other business, social, cultural, scientific, sports,
3 recreational, artistic and public interest events, performances
4 and exhibitions, and all facilities, furniture, fixtures and
5 equipment necessary or incident thereto, including hotels,
6 meeting rooms, dining rooms, kitchens, ballrooms, reception
7 areas, registration and prefunction areas, locker rooms,
8 practice areas and equipment, training areas and equipment,
9 truck loading areas, including access thereto, accessways,
10 including, but not limited to, tunnels, overhead walkways,
11 escalators, elevators and other connections to nearby or
12 adjoining buildings or facilities, regardless of whether such
13 buildings or facilities constitute convention center facilities
14 or are owned or controlled by the authority, common areas,
15 lobbies, offices and areas appurtenant to any of the preceding,
16 and also including other land, buildings, structures or
17 facilities for use or planned for use in conjunction with the
18 foregoing, including, but not limited to, landscaping, buffer
19 areas, off-street parking, retail areas and other improvements
20 related to a convention center facility owned by or leased by or
21 to an authority, regardless of whether such improvements are for
22 the purpose of producing revenues to assist in defraying the
23 costs or expenses of such convention center facility.

24 "Hotel" shall mean a hotel, motel, inn, guesthouse or other
25 building or complex of buildings located within the market area
26 which holds itself out by any means, including advertising,
27 license, registration with an innkeeper's 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. The term includes a
2 place which advertises to the public at large or a segment of
3 the public that it will provide beds, sanitary facilities or
4 other space for a temporary period to members of the public at
5 large. The term also includes a place recognized as a hostelry,
6 provided that portions of a facility which are devoted to
7 persons who have established permanent residence shall not be
8 included in this definition. The term does not include a bed and
9 breakfast homestead or inn as defined in the act of May 23, 1945
10 (P.L.926, No.369), referred to as the Public Eating and Drinking
11 Place Law.

12 "Intermediary" shall mean a person who facilitates the
13 booking of hotel reservations and who is not an operator.

14 "Market area" shall mean:

15 (1) With respect to a county in which there is more than one
16 city of the third class, the entire county.

17 (2) With respect to a county in which there is only one city
18 of the third class, one of the following, as selected by the
19 governing body of the county:

20 (i) That city and the area within the county which is not
21 more than fifteen miles from the city limits of the county seat.

22 (ii) That city and the area within the county which, as
23 determined by the governing body of the county imposing the tax,
24 derives a material benefit from the existence of the convention
25 center within the county. The owner of a hotel affected by a
26 determination by the governing body under this subparagraph may
27 challenge the determination by filing a petition in the court of
28 common pleas in the judicial district where the determination
29 was made.

30 "Occupancy" shall mean the use or possession or the right to

1 the use or possession by a person other than a permanent
2 resident of a room in a hotel for any purpose or the right to
3 the use or possession of the furnishings or to the services
4 accompanying the use and possession of the room.

5 "Operator" shall mean any individual, partnership, nonprofit
6 or profit-making association or corporation or other person or
7 group of persons who maintain, operate, manage, own, have
8 custody of or otherwise possess the right to rent or lease
9 overnight accommodations in a hotel to the public for
10 consideration.

11 "Patron" shall mean any person who pays the consideration for
12 the occupancy of a room or rooms in a hotel.

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

17 "Room" shall mean a space in a hotel set aside for use and
18 occupancy by patrons, or otherwise, for consideration, having at
19 least one bed or other sleeping accommodations provided therein.

20 "Temporary" shall mean a period of time not exceeding thirty
21 consecutive days.

22 "Tourist promotion agency" shall mean the agency designated
23 by the governing body of a county or county seat in which the
24 convention center facilities are located to be eligible for
25 grants from the Department of Community and Economic Development
26 pursuant to the act of July 4, 2008 (P.L.621, No.50), known as
27 the "Tourism Promotion Act."

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

1 express or an implied contract.

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

7 "Treasurer" shall mean the elected treasurer of the county
8 or, if there is no elected treasurer of the county, such other
9 official or agent of the county as may be designated by the
10 county to collect and account for the tax authorized by this
11 section.

12 Section 9. This act shall take effect in 60 days.