
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1316 Session of
2015

INTRODUCED BY DAY, COHEN AND MURT, JUNE 10, 2015

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

AN ACT

1 Amending Title 53 (Municipalities Generally) of the Pennsylvania
2 Consolidated Statutes, in other subjects of taxation, further
3 providing for excise tax on hotel room rental.

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

6 Section 1. Section 8721(h) of Title 53 of the Pennsylvania
7 Consolidated Statutes is amended to read:

8 § 8721. Hotel room rental.

9 * * *

10 (h) Definitions.--As used in this section, the following
11 words and phrases shall have the meanings given to them in this
12 subsection:

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

1 "Convention center or exhibition hall." A building or series
2 of buildings:

3 (1) at least one of which contains a minimum of 75,000
4 gross square feet of exhibition space for shows and
5 conventions;

6 (2) which are not used for the retail sale of
7 merchandise or part of any shopping center, mall or other
8 retail center;

9 (3) a major function of which is to house meetings,
10 exhibitions, shows, conventions, assemblies, convocations and
11 similar gatherings. The term includes land appurtenant to the
12 building or buildings.

13 "Cooperating political subdivision or agency of government."
14 A city or public authority located in a county:

15 (1) within the boundaries of which a convention center
16 or exhibition hall is planned or constructed; and

17 (2) which shares with the county duties, obligations or
18 privileges with respect to that convention center.

19 "Hotel." Any of the following:

20 (1) Any hotel, motel, inn, guest house or other building
21 located within the taxing jurisdiction which holds itself out
22 by any means, including advertising, license, registration
23 with any innkeeper's group, convention listing association,
24 travel publication or similar association or with any
25 government agency, as being available to provide overnight
26 lodging or use of facility space for consideration to persons
27 seeking temporary accommodation.

28 (2) A place which advertises to the public at large or a
29 segment of the public at large that it will provide beds,
30 sanitary facilities or other space for a temporary period to

1 members of the public at large.

2 (3) A place recognized as a hostelry.

3 The term does not include portions of the facility which are
4 devoted to individuals who have established permanent residence.

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

7 "Municipality." Notwithstanding section 8401 (relating to
8 definitions), a township or borough or a home rule municipality
9 which was formerly a township or borough.

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

15 "Operating deficit." The excess of expenses over receipts
16 from the operation and management of a convention center or
17 exhibition hall.

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

24 "Patron." A person that pays the consideration for the
25 occupancy of a room in a hotel.

26 "Permanent resident." An individual who has occupied or has
27 the right to occupancy of a room in a hotel as a patron or
28 otherwise for a period exceeding 30 consecutive days.

29 "Recognized tourist promotion agency." As defined in section
30 3(6) of the former act of April 28, 1961 (P.L.111, No.50), known

1 as the Tourist Promotion Law and in accordance with the Tourist
2 Promotion Law, the nonprofit corporation, organization,
3 association or agency:

4 (1) which is and has been engaged in planning and
5 promoting programs designed to stimulate and increase the
6 volume of tourist, visitor and vacation business within
7 counties it serves; and

8 (2) which is recognized by the Department of Community
9 and Economic Development.

10 "Regional tourist promotion activities." Services,
11 activities, facilities and events, which result in a significant
12 number of nonresidents visiting a county of the second class for
13 recreational, cultural or educational purposes.

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

17 "Substantial completion." Construction which is sufficiently
18 completed in accordance with contract documents and certified by
19 the convention center authority's architect or engineer, as
20 modified by change orders so that:

21 (1) the main convention area can be used, occupied or
22 operated for its intended use; and

23 (2) at least 90% of the work on the main convention or
24 exhibition area is complete.

25 "Temporary." A period of time not exceeding 30 consecutive
26 days.

27 "Transaction." The activity involving the obtaining by a
28 transient or patron of the use or occupancy of a hotel room from
29 which consideration emanates to the operator under an express or
30 an implied contract.

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

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