

BOARD OF COMMISSIONERS
COUNTY OF TIOGA
COMMONWEALTH OF PENNSYLVANIA

ORDINANCE NO. 2001-01

ROOM RENTAL EXCISE TAX
AMENDMENT

Purpose: To change Section 6 – Payment of Room Rental Excise Tax (to state):


(a) The operator shall pay the room rental excise tax to the County Treasurer as follows:


(1) Every Operator required to submit sales tax collections to the Pennsylvania Department of Revenue on a monthly basis shall submit the required reports to the Treasurer on or before the twenty-fifth (25th) day of the following month.


(2) Every operator required to submit sales tax collections to the Pennsylvania Department of Revenue on a quarterly basis shall submit the required reports to the Treasurer on or before the twenty-fifth (25th) day of the month following the calendar quarter. (Example – January, February and March report due on or before April 25.)

(b) The report shall contain the amount of consideration received for the transactions during the calendar months for which the return is made, the amount of tax due from the operator for that month and such other information as the Treasurer may require.

Tioga County Board of Commissioners


Walter G. Barnes, Chairman


Erick J. Coolidge


James J. Bogaczyk

MARCH 26, 2002

BOARD OF COMMISSIONERS
COUNTY OF TIOGA
COMMONWEALTH OF PENNSYLVANIA

ORDINANCE NO.2001-01

ROOM RENTAL EXCISE TAX

AN ORDINANCE IMPOSING AN EXCISE TAX ON RENTED LODGING FACILITY
ROOMS TO FUND COUNTYWIDE TOURIST PROMOTION.

IT IS HEREBY ORDAINED AND ENACTED, by the Board of Commissioners of the
County of Tioga, as provided by Act 142 of 2000 (16 P.S. § 1770.6 et. seq.) of the
General Assembly of the Commonwealth of Pennsylvania, the following Ordinance imposing a
room rental excise tax.

Section 1. Short Title

This Ordinance shall be known and may be cited as the "County Room Rental Excise
Tax Ordinance".

Section 2. Purpose

The Commissioners of the County of Tioga, Pennsylvania, intend to raise revenues to
directly fund countywide tourist promotion.

Section 3. Definitions

The following words and phrases when used in this Ordinance shall have the meaning
given to them in this Section unless the context clearly indicates otherwise.

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

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

"County". The County of Tioga, Pennsylvania.

"Lodging Facility". A hotel, motel, bed and breakfast, homestead, inn, guesthouse,
cabin, camp, cottage or other structure which holds itself out by any means, including

advertising, license, registration with an innkeepers' group, convention listing association, travel publication or similar association or with a government agency, as being available to provide overnight lodging or use of facility space for consideration to persons seeking temporary accommodation; any place which advertises to the public at large or any segment thereof that it will provide beds, sanitary facilities or other space for a temporary period to members of the public at large; or any place recognized as a hostelry. The term does not include any portion of a facility that is devoted to persons who have an established permanent residence or a college or university student residence hall or any private campground, public campgrounds or other facilities located on State land.

"Occupancy". The use or possession or the right to the use or possession by any person other than a permanent resident of any room for any purpose, or the right to the use or possession of the furnishings or to the services accompanying the use and possession of the room.

"Operator". An individual, partnership, non-profit or profit-making association or corporation or other person or group of persons who maintain, operate, manage, own, have custody of or otherwise possess the right to rent or lease overnight accommodations in a lodging facility to the public for consideration.

"Patron". A person who pays the consideration for the occupancy of a room or rooms in a lodging facility.

"Permanent Resident". A person who has occupied or has the right to occupancy of a room or rooms in a lodging facility as a patron for a period exceeding thirty (30) consecutive days.

"Recognized Tourist Promotion Agency". The non-profit corporation, organization, association or agency which is engaged in planning and promoting programs designed to stimulate and increase the volume of tourist, visitor and vacation business within counties served by the agency as that term is defined in the Act of April 28, 1961 (P.L. 111, No.50) known as "Tourist Promotion Law" which at the signing of this ordinance is the Tioga County Tourist Promotion Agency doing business as Tioga County Visitors Bureau.

"Records". Includes, but is not limited to, the number of daily transactions, the rate of each occupancy, the revenues received for all transactions, cash receipts and sales journals, cash disbursements and purchase journals, and general ledgers.

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

"Tax year". The tax year is the calendar year.

"Temporary". A period of time not exceeding thirty (30) consecutive days.

“Transaction”. The activity involving the obtaining by a transient or patron of the use or occupancy of a lodging facility room from which consideration is payable to the operator under an express or implied contract.

“Transient”. An individual who obtains accommodation in a lodging facility by means of registering at the facility for the temporary occupancy of a room for the personal use of the individual by paying a fee to the operator.

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

Section 4. Imposition of Room Rental Excise Tax

- (a) A three (3.0) percent tax is hereby imposed on the consideration received by each operator of a lodging facility within the County from each transaction of renting a room or rooms to transients.
- (b) If the County or any duly authorized representative is unable to determine the tax due from operator records, the tax due for each unpaid tax year shall be determined to be the lesser of the following.
 - (1) Three (3.0) percent of the consideration that could have been received by the operator for all lodging facility rooms during the tax year at occupancy rates in effect at the time of the determination.
 - (2) Three (3.0) percent of the annualized consideration received during the tax year prior to the determination.
- (c) The County room rental excise tax shall take effect on 10/1/2001.

Section 5. Collection of the Room Rental Excise Tax

- (a) The tax shall be collected by the operator from the patron of the room or rooms.

Section 6. Payment of the Room Rental Excise Tax

- (a) The operator shall pay the room rental excise tax to the County Treasurer as follows:
 - (1) Every Operator shall transmit to the Treasurer, on or before the twenty-fifth (25th) day of each calendar month, a return for the calendar month preceding the month in which the return is made, which return shall report the amount of Consideration received for the Transactions during the calendar months for which the return is made, the amount of tax due from

the Operator for that month, and such other information as the Treasurer may require.

- (2) Every Operator, at the time of filing every required return, shall compute and pay over to the Treasurer the taxes shown as due on the return for the period for which the return is made.
- (3) If an Operator enters the business of the renting of Rooms subsequent to the effective date of this Ordinance, the first return shall be filed on the twenty-fifth (25th) day of the first calendar month subsequent thereto. The first return and tax payment due shall be for all transactions occurring during the preceding calendar month based upon the actual taxable transactions during the preceding calendar month.

Section 7. Filing of a Room Rental Tax Return

- (a) The Operator shall file a room rental tax return when paying the tax summarizing the consideration received.

Section 8. Collection and Disposition of Revenues

- (a) The County Treasurer shall collect the tax and deposit the revenues received from the tax in a special fund.
- (b) The County shall distribute the revenues from the special fund in the following manner:
 - (1) Deduct from the fund for payment of direct and indirect costs two percent (2%) of the total revenue collected or Forty Thousand Dollars (40,000) annually, whichever is lesser.
 - (2) Distribute to the Recognized Tourist Promotion Agency authorized to act within the County all remaining revenues not later than sixty (60) days after receipt of the tax revenues.

Section 9. Use of the Revenues

- (a) The Recognized Tourist Promotion Agency shall use tax revenues to directly fund countywide tourism promotion, convention promotion and tourism development.
- (b) The Recognized Tourist Promotion Agency receiving any revenues from the tax authorized by this Ordinance shall annually submit an audited report on the income and expenditures incurred to the County Board of Commissioners for each calendar year no later than July 31 of the subsequent year.

Section 10. Record-keeping Requirements

For each calendar year or part thereof during which a lodging facility does any business or receives any consideration, the Operator shall maintain and retain all records for such year until the expiration of three (3) years after the room rental excise tax return for such year has been filed.

Section 11. Access to Records

The County or any duly authorized representative shall have access to any books, documents, papers and records of the operator and recognized tourist promotion agency which are directly pertinent to the collection and expenditure of the proceeds of the tax authorized by this Ordinance for the purpose of making audit, examination, excerpts and transcriptions.

Section 12. Late Payment Fees

If for any reason the tax is not paid when due under the provisions of Section 6, a late payment fee at the rate of nine (9.0) percent, per year or three-quarters (.75) percent per month, on the amount of the tax which remains unpaid shall be added and collected.

Section 13. Enforcement

Whenever any operator shall fail to pay the tax as herein provided, upon request of the County Treasurer, the County Solicitor shall bring or cause to be brought a civil action in any Court having jurisdiction to enforce the payment of all taxes and late payment fees due.

Section 14. Penalties

- (a) Any person who shall violate any of the provisions of this Ordinance shall, upon conviction thereof, in a summary proceeding before any district magistrate in Tioga County, be sentenced to pay a fine of not more than Seventy-Five Dollars and No Cents (\$75.00) for the first offense, One Hundred Fifty Dollars and No Cents (\$150.00) for the second offense, Two Hundred Fifty Dollars and No Cents (\$250.00) for the third offense, and Three Hundred Dollars and No Cents (\$300.00) for the fourth and each additional offense, and cost of prosecution for each violation thereof, and in default of payment of such fine and costs, to undergo imprisonment for not more than thirty (30) days.
- (b) Each twenty-four (24) hour period during which a violation exists after notice shall have been given in writing by registered mail, return receipt requested, shall constitute a separate violation of this Ordinance.

Section 15. Administration

The County Treasurer shall be responsible for administering the provisions of this Ordinance. The County Treasurer shall promulgate and submit administrative rules and regulations to the Board of Commissioners for their approval within thirty (30) days of this Ordinance.

Section 16. Severability of Provisions

If any provisions, clause, sentence, paragraph, section or part of this Ordinance, or application thereof to any person, firm, corporation, public agency or circumstance, shall for any reason, be adjudged by a court of competent jurisdiction to be unconstitutional or invalid, said judgment shall not affect, impair or invalidate the remainder of this Ordinance and the application of such provision to other persons, firms, corporation, public agencies or circumstances, but shall be confined in its operation to the provision, clause, sentence, paragraph, section, or part thereof directly involved in the controversy in which such judgment shall have been rendered and to the person, firm, corporation, public agency, or circumstances involved. It is hereby declared to be the legislative intent of the Board of Commissioners that this Ordinance would have been adopted had such unconstitutional or invalid provision, clause, sentence, paragraph, section or part thereof not been included.

Section 17. Effective Date

- (a) This Ordinance shall take effect immediately upon enactment thereof.
- (b) The proper officers of the County are hereby authorized and directed to take any and all action necessary to implement the County room rental excise tax in accordance with this Ordinance.

DULY ENACTED AND ORDAINED at a public meeting of the Board of County Commissioners of the County of Tioga, Pennsylvania, held on the 11th day of SEPTEMBER, 2001.

COUNTY OF TIOGA

Erik J. Colledge
Commissioner, Chairman

[Signature]
Commissioner

Walter Baus
Commissioner

Attest:

Jill L. Hoff
Chief Clerk

APPENDIX
ROOM RENTAL EXCISE TAX

1. 10% of previous year's total set for approval by the Commissioners for items that are sent to us for funding. The Commissioners would approve at a regular meeting.
 - A. The 10% being year #1 2002 would be 10% of \$100,000 or \$9,800 available after April 1.
2. The percentage would be calculated on the amount forwarded to the TPA and not include the 2% deducted for the county costs.
3. There would be no sharing of the tax income of 2001. This would go to the TPA 100%.
4. We paid the \$14,000 in 2001. The \$7,000.00 will be budgeted for 2002.
5. 10% in following years would be based upon 98% of the total collection of the previous year.

TIOGA COUNTY ROOM RENTAL EXCISE TAX

PLEASE CHECK EITHER MONTHLY ___ OR QUARTERLY ___ REPORT

Facility County Excise Tax # _____

OFFICE USE ONLY
 Date Paid _____
 Check # _____

Business Name: _____

Address: _____

Phone: _____

Reporting Period _____ To _____

Gross Receipts (Not Including Taxes Collected):	\$
Less Permanent Resident Receipts:	\$
Less Exempt Receipts:	\$
Taxable Receipts:	\$
Amount of Tax Collected at 3%:	\$
Tax Due:	\$
Plus Late Payment at .75% per Month	\$
Total Payment Due	\$

Number of rooms available to rent at the Facility: _____

This tax is to be collected from each patron who rents a room less than 30 days by the operator of each facility

Each operator who is required to file a sales tax return to the Pennsylvania Department of Revenue on a **monthly basis** shall submit the required reports to the Treasurer on or before the twenty-fifth (25th) day of the following month in which the tax was levied. If the operator is required to file a sales tax return on a **quarterly basis**, then submit the required report to the Treasurer on or before the twenty-fifth (25th) day of the month following the calendar quarter. If there is no tax due for a given period, file return indicating "NO TAX DUE" on the tax due line.

I hereby certify that this return has been examined by me and that the information herein is true, correct, and complete to the best of my knowledge.

Signature _____ Title _____

Date _____

Remit by the 25th of each month for the prior month

Make check payable to: Tioga County Treasurer
 Mail to: 118 Main Street, Wellsboro PA 16901