
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1795 Session of
2013

INTRODUCED BY SNYDER, HAGGERTY, COHEN, BRIGGS, GROVE, MUSTIO,
P. COSTA, O'BRIEN, PASHINSKI, CARROLL, GOODMAN, KULA,
MAHONEY, KORTZ, MIRABITO, NEUMAN, FREEMAN, MUNDY, D. COSTA,
REESE, OBERLANDER, CALTAGIRONE, MOLCHANY, DELISSIO, GIBBONS,
KIRKLAND, KIM AND EVERETT, OCTOBER 22, 2013

REFERRED TO COMMITTEE ON TOURISM AND RECREATIONAL DEVELOPMENT,
OCTOBER 22, 2013

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," further
9 providing for authorization of hotel tax.

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

12 Section 1. The definitions of "hotel," "occupancy" and
13 "permanent resident" in section 1770.6(f) of the act of August
14 9, 1955 (P.L.323, No.130), known as The County Code, amended or
15 added December 22, 2000 (P.L.1019, No.142) and July 5, 2005
16 (P.L.38, No.12), are amended and the subsection is amended by
17 adding a definition to read:

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

19 (f) Definitions.--As used in this section, the following

1 words and phrases shall have the meanings given to them in this
2 subsection:

3 * * *

4 "Domicile." The place where a person has a true and fixed
5 home and principal establishment for an indefinite time and to
6 which, whenever absent, that person intends to return. Domicile
7 continues until another place of domicile is established. The
8 term domicile shall not include a person or business domiciled
9 outside of this Commonwealth who rents or utilizes a room or any
10 portion of a hotel for a period in excess of thirty days. In the
11 case of a business, domicile shall be that place where a
12 business' executive offices and executives' direct support staff
13 are located and where most, if not all, of the corporate
14 functions of the business are conducted or coordinated.

15 "Hotel." A hotel, motel, bed and breakfast, homestead, inn,
16 guest house or other structure which holds itself out by any
17 means, including advertising, license, registration with an
18 innkeepers' group, convention listing association, travel
19 publication or similar association or with a government agency,
20 as being available to provide overnight lodging or use of
21 facility space for consideration to persons seeking temporary
22 accommodation; any place which advertises to the public at large
23 or any segment thereof that it will provide beds, sanitary
24 facilities or other space for a temporary period to members of
25 the public at large; or any place recognized as a hostelry. The
26 term does not include:

27 (1) any portion of a facility that is occupied for more than
28 thirty days by persons who are domiciled in this Commonwealth or
29 devoted to persons who [have an established permanent residence
30 or] are not domiciled in this Commonwealth, but who have been

1 granted a protection order by the court in accordance with 23
2 Pa.C.S. Ch. 61 (relating to protection from abuse) or by a
3 comparable court in another state or persons who have left a
4 residence or household to avoid further abuse;

5 (2) a college or university student residence hall [or];

6 (3) any private campground or any cabins, public campgrounds
7 or other facilities located on State land;

8 (4) any room of a hotel that is occupied by a member of the
9 armed forces of the United States, a reserve component or the
10 National Guard who is on active duty; or

11 (5) any room of a hotel that is occupied by persons seeking
12 temporary accommodations due to a declaration of a disaster
13 emergency by the governor in accordance with 35 Pa.C.S. § 7301
14 (relating to general authority of governor) or a declaration of
15 a major disaster emergency by the President of the United States
16 as defined under The Robert T. Stafford Disaster Relief and
17 Emergency Assistance Act (Public Law 93-288, 88 Stat. 143),
18 including any room that is occupied by emergency responders as
19 defined in 35 Pa.C.S. § 7332 (relating to definitions) due to an
20 emergency declaration, regardless of whether such emergency
21 responders are domiciled within or outside this Commonwealth.

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 * * *

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 * * *

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