

PIKE COUNTY COMMISSIONERS

PIKE COUNTY ADMINISTRATION BUILDING
506 BROAD STREET
MILFORD, PA 18337
570-296-7613
FAX: 570-296-6055

MATTHEW M. OSTERBERG
RICHARD A. CARIDI
STEVEN R. GUCCINI

COMMISSIONERS



GARY R. ORBEN
CHIEF CLERK

THOMAS F. FARLEY, ESQ.
COUNTY SOLICITOR

Dear Lodging Facility Operator:

On February 16, 2005, the Pike County Board of Commissioners enacted Ordinance No. 15, which was replaced with Ordinance No. 18 on February 4, 2009, the Pike County Hotel Room Rental Excise Tax Ordinance, as provided by Act 142 of 2000 (16 P.S. 1770.6 et. seq.) of the General Assembly of the Commonwealth of Pennsylvania. This is an Ordinance imposing a rental excise tax on rented lodging facility rooms/homes to fund tourist promotion. The use of the revenues shall directly fund tourism promotion through the county and state recognized tourist promotion agency, the Pocono Mountain Visitors' Bureau.

The Pike County Hotel Room Rental Excise Tax took effect on Friday, April 1, 2005 at a rate of three (3%) percent and shall be charged to the cost of each lodging facility room/home occupied by a patron and be payable to the operator/owner of the lodging facility/home. The operator/owner of the lodging facility/home shall remit the Pike County Hotel Room Rental Excise Tax, payable to the Pike County Treasurer, to the Pike County Chief Clerk, on or before the twenty-fifth (25th) day of the month following the close of the calendar quarter. The calendar quarters are as follows:

<u>Calendar Quarter</u>	<u>Due Date</u>
1 st Quarter/January 01 – March 31	April 25
2 nd Quarter/April 01 – June 30	July 25
3 rd Quarter/July 01 – September 30	October 25
4 th Quarter/October 01 – December 31	January 25

Enclosed are copies of the forms needed by you to report the collection of the tax. Please submit Form 1 to the Pike County Chief Clerk immediately. You will then receive your certificate authorizing the collection of the Pike County Hotel Room Rental Excise Tax. Once the tax is collected for the calendar quarter, submit payment along with completed Form 2 by the 25th day of the month following the close of the calendar quarter to the Pike County Chief Clerk. For permanent resident status and credit, please refer to Forms 3 and Form 4 as described below.

Form 1 – Pike County Registration Application – to be filled out by Lodging Facility operator/homeowner and returned to the Pike County Chief Clerk. You will then receive the Pike County Certificate of Authorization, authorizing you to collect the tax. This form shall be displayed in a prominent place.

Form 2 – Pike County Hotel Room Rental Excise Tax Quarterly Report – Complete this form for each calendar quarter. This form must accompany each payment made to the Pike County Chief Clerk by the 25th day of the month following the close of the calendar quarter.

Form 3 – Pike County Hotel Room Rental Excise Tax Exemption Certificate – If a lodging facility has a permanent resident (a person who has occupied a room or rooms in a lodging facility as a patron for a period exceeding thirty (30) consecutive days), or any other exempt person, residing in the establishment, these individuals are exempt from paying the Pike County Hotel Room Rental Excise Tax. These individuals must complete, date, and sign Form 3. These forms must be returned with the quarterly payment to the Pike County Chief Clerk by the 25th day of the month following the close of the calendar quarter. All individually completed Form 3's must accompany completed Form 4.

Form 4 – Pike County Hotel Room Rental Excise Tax Exemption Statement – If a lodging facility has permanent residents who are exempt, or other patrons who are exempt for other legal reasons, the facility is exempt from paying the Pike County Hotel Room Rental Excise Tax on these individuals. The operator must complete Form 4 and return the form with the quarterly payment to Pike County Chief Clerk by the 25th day of the month following the close of the calendar quarter.

We thank you for your cooperation in this matter. The Pike County Hotel Room Rental Excise Tax Ordinance, Rules and Regulations, and the necessary forms are enclosed for your review. If you have any questions regarding this Ordinance, please address them to Chief Clerk Gary R. Orben, Pike County Administration Building, 506 Broad Street, Milford, PA 18337, (570) 296-7613.

Sincerely,

Pike County Commissioners
Matthew M. Osterberg, Chairman
Richard A. Caridi, Vice Chairman
Steven R. Guccini, Commissioner

PCC:dp

Encs.

PIKE COUNTY HOTEL ROOM RENTAL EXCISE TAX
REGISTRATION APPLICATION

OFFICE USE ONLY
Date received _____
Operator's County Excise
Tax # _____

Pike County Chief Clerk
506 Broad Street
Milford, PA 18337
(570) 296-3441

PLEASE TYPE OR PRINT LEGIBLY

- Operator's Legal Name: _____
Trade Name (DBA) _____
- Address of lodging/rental property: (P.O. Boxes are not acceptable) _____
Telephone # _____ Email address: _____
- Billing address (if different than #2). All records involving County of Pike transactions must be kept at the lodging/rental location: _____
Telephone # _____ Email address: _____
- Federal Employer Identification Number (EIN): _____
- Applicant is operating as: _____ Individual _____ Partnership _____ Association
_____ Corporation _____ Other (describe) _____
- Please list the name(s), title(s) and telephone number of individual(s) responsible for remitting the Pike County Hotel Room Rental Excise Tax.
Name _____ Title _____ Phone # _____
Name _____ Title _____ Phone # _____
- Type of business: _____ Hotel _____ Motel _____ Bed and Breakfast _____ Cabin/Guest House
_____ Home/Condo _____ Other (describe) _____
- Total number of hotel/motel lodging rooms: _____ Total number of cabins/guest homes: _____
- Price range for Single rooms: _____ Double rooms: _____ Single Dwellings: _____
Per day _____ Per day _____ Per day _____
Per week _____ Per week _____ Per week _____

I certify that the information provided on this registration form has been examined by me, and is, to the best of my knowledge, true, correct, and complete.

Name (Print) _____ Title _____
Signature _____ Date _____ Phone # _____

**PIKE COUNTY HOTEL ROOM RENTAL EXCISE TAX
QUARTERLY REPORT**

<u>OFFICE USE ONLY</u>
Date Paid _____
Check # _____

PLEASE TYPE OR PRINT LEGIBLY

OPERATOR'S HOTEL ROOM RENTAL EXCISE TAX NUMBER: _____

Operator's Legal Name: _____

Trade Name (DBA): _____

Address: _____ City: _____

State: _____ Zip: _____ Phone: (____) _____ Email address: _____

Tax Reporting Period: From: _____ To: _____

1.	Gross receipts	\$
2.	Less exempt receipts	\$
3.	Taxable receipts	\$
4.	Amount tax collected at 3%	\$
5.	Plus late payment fee at .75%/month	\$
6.	Plus late filing fee of \$50.00	\$
7.	Less tax exemption credits	\$
8.	Total payment due (4+5+6-7)	\$

PLEASE PROVIDE THE FOLLOWING IMPORTANT INFORMATION.

9. Total number of rooms/units* _____ x _____ (days in period) = _____ Available rooms/units* per period.

10. Actual number of rooms/units* occupied for period _____

***Units include cabins, condominiums, guest houses, single family homes, etc.**

This tax is to be collected by the operator of each facility from each patron who rents a room/unit. Each operator is required to file a tax return and remit tax due on or before the 25th day of the month following the close of the calendar quarter. If there is no tax due for given period, file return indicating **"NO TAX DUE"** on Line 8.

I certify that the information provided on this report has been examined by me, and is, to the best of my knowledge, true, correct, and complete.

Name _____ Title _____

Signature _____ Date _____ Phone # _____

Remit by the 25th of each January, April, July, October for the prior calendar quarter.
 Make check payable to: **PIKE COUNTY TREASURER**
 Mail to: Pike County Chief Clerk, Pike County Commissioners' Office
 506 Broad Street
 Milford, PA 18337
 Phone: (570) 296-7613

PIKE COUNTY HOTEL ROOM RENTAL EXCISE TAX RETURN

INSTRUCTIONS FOR COMPLETION OF FORM 2

- ◆ Enter information in the required fields in the appropriate areas at the top of Form 2.
 - Operator's Pike County Hotel Room Rental Excise Tax Number.
 - Operator's Legal Name, Trade Name, Address, Day Time Telephone Number, Email address.
 - Tax Reporting Period Beginning Date and Ending Date.
- ◆ Make your check or money order payable to "**Pike County Treasurer**". Do not send cash.
- ◆ Sign, title and date the completed Form 2. Mail Form 2, and Forms 3 and Form 4 if applicable, and your payment to the Pike County Chief Clerk, Pike County Commissioners' Office, 506 Broad Street, Milford, PA 18337.
- ◆ Do not report negative amounts on this return.

Line 1 – Enter total gross receipts, rentals, leases, and services both taxable and non-taxable for the period of this return. Do not include tax collected. Do not report negative figures.

Line 2 – List total exempt receipts.

Line 3 – Compute taxable receipts: Gross receipts minus (-) tax exempt receipts.

Line 4 – Enter total amount of tax actually collected or 3% (.03) of Line 3, whichever is greater.

Line 5 – If tax payment is received after 25th day of the month following the close of the previous calendar quarter .75%/month late penalty must be included. Example: after April 25, July 25, October 25, January 25, a late penalty of .75% per month must be included with tax payment.

Line 6 – If any return is filed after the due date, a late filing fee of \$50.00 must be included.

Line 7 – List permanent residents' credit. See "County of Pike Hotel Room Rental Excise Tax Rules and Regulations as of April 1, 2005", Part II, Section D. Permanent Residents, 1. General; and 2. Procedure for Credits. Completed Forms 3 and Form 4 must be submitted to verify permanent residents' credit.

Line 8 – Total payment due to **Pike County Treasurer**. Line 4 plus Line 5 plus Line 6 minus Line 7 = Line 8. If there is no tax due for period, indicate "**NO TAX DUE**".

Line 9 – Multiply total number of rooms/units (x) the number of days in reporting period (quarter) = cumulative number of rooms/units available for period.
Example: Facility with 50 rooms x 91 days (April 30, May 31, June 30) = 4550 available rooms per period; or a single dwelling x 91 days = 91 days that the dwelling was available.

Line 10 – List actual number of days that rooms/units were occupied (rented) per reporting period.

FORM 3

**PIKE COUNTY HOTEL ROOM RENTAL EXCISE TAX
EXEMPTION CERTIFICATE
(TO BE SIGNED BY PERSON EXEMPT)**

PLEASE TYPE OR PRINT LEGIBLY

OPERATOR'S HOTEL ROOM RENTAL EXCISE TAX NUMBER: _____

Operator Legal Name: _____

Trade Name (DBA): _____

Address: _____

City: _____ State: _____ Zip: _____ Phone: () _____

Tax Reporting Period: From: _____ To: _____

I, as a patron, am exempt from paying the excise tax to the operator of the lodging facility for the following reasons:

() I am a permanent resident (a person who has occupied a room or rooms in a lodging facility for a period exceeding thirty (30) consecutive days.

() Other reason for exemption (explain in detail): _____

Name of Patron: _____

Address: _____

City: _____ State: _____ Zip: _____

Signature of Patron: _____ Date: _____

The lodging facility shall maintain records to support and identify all exempt occupancies.

This form can be duplicated.

VOID UNLESS COMPLETE INFORMATION IS SUPPLIED

PIKE COUNTY HOTEL ROOM RENTAL EXCISE TAX EXEMPTION STATEMENT
(TO BE SIGNED BY OPERATOR)

PLEASE TYPE OR PRINT LEGIBLY

OPERATOR'S HOTEL ROOM RENTAL EXCISE TAX NUMBER: _____

Operator's Legal Name: _____

Trade Name (DBA): _____

Address: _____ City: _____

State: _____ Zip: _____ Phone: () _____ Email address: _____

Tax Reporting Period: From: _____ To: _____

THE UNDERSIGNED OPERATOR CLAIMS EXEMPTION FROM THE PIKE COUNTY HOTEL ROOM
RENTAL EXCISE TAX FOR THE FOLLOWING REASONS:

1. Permanent Residents:

Name	Address	Price Charged	Date Occupancy Began
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

TOTAL PERMANENT RESIDENT EXEMPT RECEIPTS: _____

2. Other (from Form 3): _____

Name (Print) _____ Title _____

Signature _____ Date _____ Phone # _____

I am authorized to execute this form and claim these exemptions. I have examined the documentation tendered to me by the persons claiming exemption from the tax and have found such documentation to be supportive of their claim.

Lodging Facility operators are obligated to maintain records to support and identify this type of exemption, i.e. copies of the exemption certificates or other identifying documents.

THIS FORM MUST ACCOMPANY YOUR QUARTERLY TAX RETURN:
Make check payable to: **PIKE COUNTY TREASURER**
Mail to: **Pike County Chief Clerk, Pike County Commissioners' Office**
506 Broad Street, Milford, PA 18337, Phone: (570) 296-7613

PIKE COUNTY COMMISSIONERS

PIKE COUNTY ADMINISTRATION BUILDING
506 BROAD STREET
MILFORD, PA 18337
570-296-7613
FAX: 570-296-6055

RICHARD A. CARIDI
HARRY FORBES
KARL A. WAGNER JR. } COMMISSIONERS



COUNTY OF PIKE
ORDINANCE NO. 18

GARY R. ORBEN
CHIEF CLERK

THOMAS F. FARLEY, ESQUIRE
COUNTY SOLICITOR

IMPOSING AN EXCISE TAX ON THE CONSIDERATION RECEIVED FOR RENTING HOTEL ROOMS; TO FUND TOURISM, CONVENTION PROMOTION AND TOURISM DEVELOPMENT; ESTABLISHING PROCEDURES FOR THE COLLECTION OF THE TAX; AND IMPOSING PENALTIES

The Board of Commissioners of the County of Pike ordains as follows:

Section 1. Short title

This Ordinance may be cited as the *Pike County Hotel Room Rental Excise Tax Ordinance*.

Section 2. Authority and Purpose

1. This Ordinance is authorized pursuant to the Act of December 22, 2000, P.L. 1019, No. 142, Section 4, 16 P.S. Section 1770.6. amended June 30
2. The purpose of this Ordinance is to raise revenues to fund tourism and conventions within the County as set forth herein and as set forth in a Memorandum of Understanding between the County and the Pocono Mountain Vacation Bureau, Inc., incorporated herein by reference.

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.

Board – The Board of County Commissioners of the County of Pike.

Calendar Quarter – January 1 through March 31; April 1 through June 30; July 1 through September 30; and October 1 through December 31.

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 Hotel for any Temporary period. Where a Hotel markets American Plan (“AP”), Modified American Plan (“MAP”), or any other form of packages, which include Occupancy, food and beverages, and/or other products or services, the portion of the package Plan consideration to be allocated to Occupancy for purposes of taxation hereunder shall follow the allocation set forth in 61 Pa. Code §38.1(c)(1) as amended. Further, the Hotel may also deduct from the Occupancy portion actual expenditures for activities that are included in the plan.

County - The County of Pike.

Hotel – A hotel, Motel, Bed and Breakfast, Homestead, Inn, Guest House 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 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 exclusively to persons who have an established permanent residence; a college or university student residence hall; any private campground; or any cabins, public campgrounds or other facilities located on State land. The term specifically does not include the initial sale, resale or licensing of timeshare units or residences, whether the transaction conveys a timeshare unit or personal residence in fee simple, or leases or licenses same. Notwithstanding the aforesaid, the term does include single-family residences, multi-family residences, and timeshare units which are marketed as stated hereinbefore in the definition of "Hotel" by the owner and/or his/her agent, or by Hotel Operators in the same manner as they market their Hotel Rooms, for occupancy for less than thirty-one (31) consecutive calendar days, unless occupied by the owner thereof; and (b) the rental for Occupancy by private campgrounds of rooms, cabins, guesthouses, or any other structure to provide temporary overnight Occupancy of a Room, for persons, other than the owner or members thereof (in the case of a private membership campground), seeking temporary accommodation, but not including the renting of lots or tracts without structures thereon.

Occupancy – The use or possession or the right to the use or possession of a Hotel Room for Transient, overnight Occupancy by any person other than a Permanent Resident of any Room in a Hotel for any purpose or the right to the use or possession of the furnishings or to the services accompanying the use and possession of a Room. Occupancy generally shall not include the use or possession of a common area, banquet or meeting room for purposes other than Transient, overnight Occupancy.

Operator – An individual, partnership, nonprofit 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 Hotel to the public for Consideration, including the agents of such individuals.

Patron – A person who pays the Consideration for the Occupancy of a Room or Rooms in a Hotel. The term Patron shall not include employees of the Commonwealth of Pennsylvania, the Federal Government, or Purely Public Charities while on business for their respective employer (i.e. Commonwealth of Pennsylvania, Federal Government or Purely Public Charity). The term "Purely Public charity" shall be as defined in Article VIII, Section 2 of the Pennsylvania Constitution, and the Institutions of Purely Public Charity Act, Act 55 of 1997, 10 P.S. Section 371 et. Seq., an employee for a Purely Public Charity must present a tax exemption certificate issued by the Department of Revenue to support such exemption.

Permanent Resident – A person who has occupied or has the right to Occupancy of a Room or Rooms in a Hotel as a Patron or otherwise for a period exceeding thirty (30) consecutive days.

Recognized Tourist Promotion Agency – The Pocono Mountain Vacation Bureau, Inc. doing business as Pocono Mountains Visitors Bureau and Pocono Mountains Convention and Visitors Bureau.

Room – A space in a Hotel 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 group of Rooms.

Tax Year – A calendar year beginning January 1 and ending December 31 of the same calendar year.

Transaction – The activity involving the obtaining by a Transient or Patron of the use or Occupancy of a Hotel Room for which Consideration is payable to the Operator under an express or an implied contract.

Transient – An individual who obtains accommodation in a Hotel 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 Treasurer of the County of Pike.

Section 4. Imposition of Hotel Room Rental Excise Tax

- A. There is hereby imposed an excise tax at a rate of three percent (3%) on the Consideration received by each Operator of a Hotel from each Transaction of renting a Room or Rooms to accommodate Transients.
- B. The County Hotel Room Rental Excise Tax shall take effect on April 1, 2009. (“Effective Date”).

Section 5. Collection of Tax

The Hotel Room Rental Excise Tax shall be collected by Operators from Patrons.

Section 6. Payment of the Tax

- A. The Operator shall pay the Hotel Room Rental Excise Tax to the County Treasurer as follows:
 1. Every Operator shall transmit to the County Treasurer, on or before the 25th day of the month (April, July, October and January) following each calendar quarter, a return for the calendar quarter ending during the month immediately preceding the month in which the return is made. The return shall report the amount of consideration received for transactions during the calendar quarter for which the return is made, the amount of the tax due from the Operator for such calendar quarter, and such other information as the County Treasurer may reasonably require.
 2. Every Operator, at the time of filing such required return, shall compute and pay over to the County Treasurer the Hotel Room Rental excise Tax shown as due on the return for the period for which the return is made.
 3. If an Operator first commences the business of operating a Hotel during a calendar quarter, the first return shall be made on the 25th day of the month following completion of such calendar quarter, even though the return covers less than the full calendar quarter.

Section 7. Collection and Disposition of Revenues

- A. The County Treasurer shall collect the Tax and deposit the revenues received from the tax into a segregated fund, entitled the *Hotel Room Rental Excise Tax Fund*.

- B. The County Treasurer shall distribute the revenues from the Hotel Excise Tax Fund in the following manner:
1. The County Treasurer shall first deduct and pay over to the County General Fund an administrative fee which shall not exceed in any Tax Year the lesser of:
 - a. Two percent (2%) of all taxes collected under this Ordinance; or
 - b. Forty Thousand Dollars (\$40,000.00), which amount shall be adjusted by-annually, beginning two (2) years after the date of enactment, by the percentage growth in the Consumer Price Index for All Urban Consumers as determined by the U.S. Department of Labor.
 2. The County Treasurer shall distribute all remaining revenues in the Hotel Excise Tax Fund to the Recognized Tourist Promotion Agency within sixty (60) days after the end of each calendar quarter.

Section 8. Use of Revenues

- A. The Recognized Tourist Promotion Agency shall use the funds distributed to it under this Ordinance for any and all of the following purposes:
1. Convention promotion.
 2. Marketing the area served by the agency as a leisure travel destination.
 3. Marketing the area served by the agency as a business travel destination.
 4. Using all appropriate marketing tools to accomplish these purposes, including, but not limited to, advertising, publicity, publications, direct marketing, direct sales and participation in industry trade shows.
 5. Projects or programs that are directly and substantially related to tourism within the county, augment and do not unduly compete with private sector tourism efforts and improve and expand the county as a destination market.
 6. To accomplish the items set forth in paragraph 6 of the Memorandum of Understanding to be executed between the County of Pike and the Pocono Mountains Vacation Bureau.
 7. Any other tourism marketing or promotion program deemed necessary by the recognized tourist promotion agency.
- B. The Recognized Tourist Promotion Agency shall annually submit to the Board a report of the income generated by the Hotel Room Rental Excise Tax and the expenditures of same by the Recognized Tourist Promotion Agency.
- C. An audited report on the income and expenditures incurred by a recognized tourist promotion agency receiving any revenues from the tax authorized under this section shall be submitted annually by the recognized tourist promotion agency to the county commissioners.

Section 9. Record Keeping Requirements for Operators

Each Operator shall maintain and retain all records necessary to confirm proper collection and payment of the tax imposed by this Ordinance until the expiration of seven (7) years after the Hotel Room Rental Excise Tax returns have been filed.

Section 10. Access to Records

The County, or its duly-authorized representative, shall have access to all books, documents, papers and records of the Operator and the 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 transcripts. Notwithstanding the aforesaid, to the extent allowed by state law, the underlying books, documents, papers, records and tax returns of the Operator shall not be deemed "public records" and the officers, agents and employees of the County shall not divulge or make know whatsoever in any manner or to any person, unless provided by law or for official purposes, the amount or source of income, profits, losses, expenditures, or any particulars thereof as set forth or disclosed in any return, or to permit any return or copy thereof or any book containing any abstract of particulars thereof, to be seen or examined by any person except as provided by law or as necessary for official purposes, including enforcement.

Section 11. Late Filing Fee and Interest

- A. Any return filed after the due date shall be subject to a late filing fee of \$50.
- B. Any payment of the Hotel Room Rental excise Tax made after the due date shall be subject to late payment interest at the rate of nine percent (9%) per annum, or three-fourths (3/4) of one percent (1%) per month, on the amount of the tax which remains unpaid.
- C. Late filing fees and late payment interest shall be added to and paid with the filing of the return.

Section 12. Enforcement

Whenever any Operator shall fail to pay the taxes herein provided, upon request of the County Treasurer, the County may bring a civil action in any court having jurisdiction to enforce the payment of all taxes, fees and interest due. There shall be added to the claim reasonable attorney fees, in an amount not to exceed ten percent (10%) of the claim, and costs of suit. The County, in addition to the deduction of Section 7B(1), shall deduct from any monies paid to Recognized Tourist Promotion Agency pursuant to Section 7B and as set forth in the Memorandum of Understanding, the charge for each enforcement action undertaken and/or completed during the applicable calendar quarter.

Section 13. Administration

The County, with the assistance of the County Treasurer, shall be responsible for administering the provisions of this Ordinance. The County Commissioners, with the assistance of the Treasurer, if requested, may promulgate and implement administrative rules and regulations relating to the imposition and collection of the Hotel Room Rental Excise tax.

Section 14. Severability

Each section and subsection of this Ordinance shall be deemed to be severable and not affected by any determination that any other provision of this Ordinance is enforceable.

Section 15. Effective Date

This Ordinance shall take effect on April 1, 2009 .

DULY ENACTED AND ORDAINED at a public meeting of the Board of County Commissioners of Pike, Pennsylvania, held on the 4 day of February, 2009.

Attest:

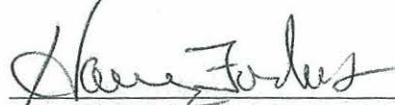


Chief Clerk

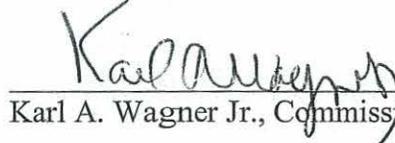
PIKE COUNTY COMMISSIONERS



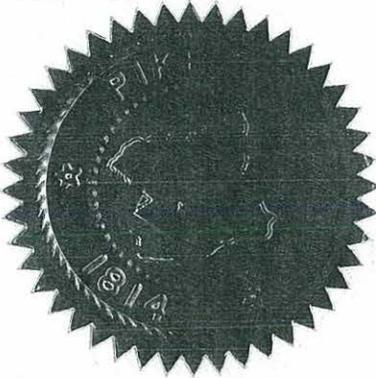
Richard A. Caridi, Chairman



Harry Forbes, Vice-Chairman



Karl A. Wagner Jr., Commissioner



COUNTY OF PIKE
HOTEL ROOM RENTAL EXCISE TAX

RULES AND REGULATIONS

AS OF

APRIL 1, 2005

**PART I.
GENERAL**

A. PURPOSE

The purpose of these Rules and Regulations are:

- (1) To establish the procedures for the collection of the Pike County Hotel Room Rental Excise Tax by the Operators in the market area of Hotels, Motels, Inns, Guest Houses and Bed and Breakfast or any Lodging facility that are available to provide overnight lodging or use of the facility space for consideration to persons seeking temporary accommodation located in Pike County.
- (2) To establish the procedures for the remittance of the Pike County Hotel Room Rental Excise Tax by the Operators to the Pike County Chief Clerk (“Chief Clerk”).
- (3) To establish the official reporting procedures and forms to be utilized by the Operators, and other relevant Rules and Regulations concerning the collection of the Pike County Hotel Room Rental Excise Tax.

B. OBJECTIVES

These Rules and Regulations are designed to establish a uniform practice and procedure for the imposition and collection of the Pike County Hotel Room Rental Excise Tax. The Rules and Regulations are intended to guide and assist Operators to determine which Patrons are subject to the Pike County Hotel Room Rental Excise Tax and the amount due by each Patron. The Rules and Regulations also establish the official forms for the reporting and remittance of the Pike County Hotel Room Rental Excise Tax to the Chief Clerk, as well as general collection procedures.

C. DEFINITIONS

As used hereinafter, those terms which are defined in Ordinance Number 18 (“Ordinance”), shall have the identical meaning for the purpose of these Rules and Regulations, and are incorporated herein by reference.

**PART II
RULES AND REGULATIONS**

A. IMPOSITION OF TAX

1. Rate of Tax: The Pike County Hotel Room Rental Excise Tax is imposed at the rate of three percent (3%) on any Transaction.
2. Collection of Tax by the Operator: The Pike County Hotel Room Rental Excise Tax shall be collected by the Operator of each Lodging facility, at the time of the Transaction from each Patron who pays the Consideration of the Transaction.
3. Effective Date: The Pike County Hotel Room Rental Excise Tax shall be applicable to all Transactions specified in Part II. A. 1. and Part II. A. 2., above which occur on and after April 1, 2005.

B. REGISTRATION

Prior to March 31, 2005, or within fifteen (15) days after commencing business, whichever is later, each Operator of any Lodging facility shall register with the Pike County Chief Clerk (“Chief Clerk”) by completing the application form provided by the Chief Clerk, a copy of which is attached as Form 1. The Operator of the Lodging facility shall obtain from the Chief Clerk a permanent Certificate of Authorization evidencing the Operator’s authority to collect the Pike County Hotel Room Rental Excise Tax, and the certificate shall at all times be posted in a conspicuous place on the premises of the Lodging facility.

C. ITEMS SUBJECT TO TAX

The Occupancy of any Room, for Consideration, is subject to the Pike County Hotel Room Rental Excise Tax.

D. PERMANENT RESIDENTS

1. General: The Pike County Hotel Room Rental Excise Tax shall be imposed for Occupancy by Transients and not for Permanent Residents. After a Patron has occupied a room for thirty (30) consecutive days, the Patron is no longer a “transient” as defined in the Ordinance. The Patron’s status as a “permanent resident” becomes effective at the expiration of the thirtieth consecutive day of Occupancy at the same Lodging facility and continues thereafter so long as the Patron’s Occupancy remains continuous and uninterrupted at the same Lodging facility.
2. Procedure for Credits: Upon a Patron obtaining Permanent Resident status the Patron shall be given a refund or credit by the Operator for the thirty (30) days preceding the Patron’s achieving Permanent Resident status. The Operator is entitled to a credit for the Operator’s refund or credit to the Patron. The Operator’s credit shall be noted on the next quarterly return filed by the Operator.
3. Guidelines for Implementation: A rental period, for the purpose of this subsection, is a period of time, (for example, a day, week, month or the like), during which, under and subject to the terms of a legally enforceable contract, a Patron has a continuous right to occupy a room or rooms in a Lodging facility and is legally bound to pay Consideration. (In the absence of evidence to the contrary, it is presumed that a rental period runs from the date of first occupancy or first payment of Consideration to the date on which a subsequent payment or Consideration is due.) A mere statement of intention to occupy or to permit occupancy, on the part of a Patron or Operator, or both, does not create a rental period unless the period in question is the subject of a legally enforceable contract.

The occupancy or right of occupancy must be for thirty (30) consecutive days. A Patron who merely has the right to use a room or rooms on intermittent days of a week or month cannot become a “Permanent Resident” even though the Patron cumulatively occupies a room for more than any thirty (30) day period.

The status of Permanent Residents only continues so long as the Occupancy or right of Occupancy continues uninterrupted. A Permanent Resident who breaks the consecutive and continuing Occupancy loses the status as a Permanent Resident and with respect to the Patron’s next occupancy, the Patron does not resume the status of a Permanent Resident unless and until the Patron again completes thirty (30) consecutive days of Occupancy. A transfer from one Lodging facility to another, even though both Lodging facilities are owned and/or operated by the same Operator, is a break in Occupancy. A mere change of rooms within the same Lodging facility is not a break in Occupancy, for the purpose of permanent resident exemption.

E. EXEMPTIONS

A Permanent Resident, as that term is defined in the Ordinance, is exempt from the Pike County Hotel Room Rental Excise Tax in accordance with these Rules and Regulations. Other persons may also be exempt from the tax for other legal reasons.

F. RECORDS OF EXEMPT OCCUPANCIES

The Operator shall maintain records to support and identify all exempt occupancies. The records shall include a form to be completed and signed by the exempt person. Form 3 attached. The Operator shall also sign and provide to the Chief Clerk a quarterly statement itemizing all exemptions claimed on a form provided by the Chief Clerk. Form 4 attached.

G. REPORTS, RETURNS, PAYMENTS, AND COLLECTON OF TAX

1. Collections from Patron: The Operator shall collect the Pike County Hotel Room Rental Excise Tax imposed by the Ordinance from the Patron of the Room, and remit the same to the Chief Clerk as provided herein. The Operator shall be liable to Pike

County, as agent thereof, for the payment of the Pike County Hotel Room Rental Excise Tax as provided in the Ordinance.

2. Monthly Return by Operator: On or before the twenty-fifth (25th) day of the calendar month after the close of each calendar quarter, the Operator shall submit to the Chief Clerk a return, that shall contain the previous calendar quarter's information, together with the remittance of the Pike County Hotel Room Rental Excise Tax due by check made payable to the "Pike County Treasurer". The return shall include the amount of the Pike County Hotel Room Rental Excise Tax collected by the Operator and any other information as the Chief Clerk may require from time to time. Form 2 attached.
3. Forms: Every report and return shall be made upon the official forms furnished by the Chief Clerk. The Chief Clerk reserves the right to, from time to time, amend and/or modify any form. The Chief Clerk also reserves the right to develop any and all forms to effectuate and implement the Ordinance or these Rules and Regulations. A copy of the current official forms is made part hereof and is attached hereto and identified as Form 1, Form 2, Form 3, Form 4.
4. Interest for Late Returns: If any amount of tax due is not remitted by the due date, interest at the rate of nine (9.0) percent per year or three-quarters (.75) percent per month shall be added for each month or fraction thereof during which any of the Pike County Hotel Room Rental Excise Tax shall remain unpaid or not properly remitted in accordance with these Rules and Regulations.
5. Late Filing Fee: If any return is filed after the due date, a late filing fee of \$50.00 will be due and payable with the return.

H. FAILURE TO COLLECT AND REPORT TAX, DETERMINATION OF TAX BY CHIEF CLERK, FAILURE TO REMIT TAX

1. Collection and Report: If any Operator shall fail to register with the Chief Clerk or shall fail or refuse to collect the Pike County Hotel Room Rental Excise Tax under these Rules and Regulations, or fails or refuses to produce any report or form required by these Rules and Regulations, the Chief Clerk shall proceed in such manner as the Chief Clerk shall deem proper to obtain facts and information on which to base the estimate of the Pike County Hotel Room Rental Excise Tax due, together with any interest, costs and attorney's fees. As soon as the Chief Clerk has procured the facts and information as may be obtained, the Chief Clerk shall determine the amount of the Pike County Hotel Room Rental Excise Tax due and payable by the Operator, together with any interest, costs and attorney's fees. ("Determination"). The Chief Clerk shall give notice of the Determination by personal service or by United States mail, postage prepaid, addressed to the Operator at the Operator's last known place of business. The Operator may within ten (10) days after the service of the Determination make application in writing to the Chief Clerk for a hearing on the amount assessed in the Determination.

If the Operator does not make such application within the time prescribed, the amount due under the Determination shall become final and conclusive and immediately become due and payable.

If the Operator does provide such application, the Chief Clerk shall give no less than five (5) days prior written notice to the Operator of a hearing to show cause why the Determination is improper. At such hearing, the Operator may appear and offer evidence why the Chief Clerk's Determination is improper. At the conclusion of the hearing, the Chief Clerk shall ascertain the proper Pike County Hotel Room Rental Excise Tax due, together with any interest, costs and attorney's fees and shall provide written notice to the Operator of the total amount due ("Assessment"). The Assessment shall be payable within thirty (30) days unless an appeal is taken pursuant to these Rules and Regulations.

2. Failure to Remit: If an Operator fails to timely remit the Pike County Hotel Room Rental Excise Tax collected by the Operator to the Chief Clerk, the Chief Clerk shall provide at least ten (10) days written notice to the Operator of the tax, interest, late filing fee, costs and attorney's fees to be assessed on untimely remittance. If the

Operator fails to remit the collected Pike County Hotel Room Rental Excise Tax, together with any interest, late filing fee, costs and attorney's fees within ten (10) days from date of such notice, Pike County or its designee shall proceed with the filing of any and all claims and/or actions against the Operator in the Court of Common Pleas of Pike County. Except as otherwise provided by the Ordinance or these Rules and Regulations, the Operator shall be considered by the Chief Clerk to perform the duty of collection of the Pike County Hotel Room Rental Excise Tax under the same fiduciary obligation as placed on local tax collectors under the Pennsylvania Local Tax Collection Law.

I. APPEAL

Any Operator aggrieved by a decision of the Chief Clerk with respect to the amount due for the Pike County Hotel Room Rental Excise Tax, interest, late filing fee, costs and attorney's fees may appeal the decision of the Chief Clerk to the Court of Common Pleas of Pike County, pursuant to the applicable rules of the Pennsylvania Rules of Civil Procedure. The Chief Clerk reserves the right to waive such interest, late filing fee, costs, or attorney's fees based upon good cause shown.

J. RECORDS

It is presumed that all Rooms are subject to the Pike County Hotel Room Rental Excise Tax until contrary is established by accurate records of the Operator. The burden of proving that the Transaction is not taxable is upon the Operator and the Operator must demonstrate the same through accurate records. In any case where an Operator fails to maintain adequate records as required under these Rules and Regulations, any Room for which there is not adequate records shall be deemed to be occupied for the entire period for which the supporting records are lacking.

It shall be the duty of every Operator liable for the collection of the Pike County Hotel Room Rental Excise Tax to keep and preserve for a period of three (3) years all records as may be necessary to determine the amount of such tax for which the Operator was liable to collect and pay to Pike County. The records shall be maintained at the place of business where the subject rooms were rented. The records shall include but are not limited to folios; lease agreements; general ledgers; night auditor and housekeeper reports; traffic summaries; source of business reports; and any other documents that support room revenue and exemptions. The records shall be filed in a manner that allows ready access by the Chief Clerk, Treasurer, or their authorized agents, who shall have the right to inspect the records during regular business hours of the Operator and to perform an audit thereon.

In all instances where an Operator claims an exemption to the Ordinance pursuant to Rules and Regulations (Section E), the Operator shall retain copies of Form 3 of the Patron or other records indicating the exempt Patron's identifying information.

K. REFUNDS

Whenever the amount of the Pike County Hotel Room Rental Excise Tax, interest, costs or attorney's fees has been overpaid, paid more than once, or erroneously collected or received by the Chief Clerk under the Ordinance, the overpayment may be refunded to the Operator provided that a verified written claim is filed by the Operator with the Chief Clerk within three (3) years of the date of payment stating the specific grounds upon which the claim is founded. The Operator must either return the refunded payment to the Patron or credit such amount to the Patron's account. If the Patron's whereabouts are unknown or unascertainable after reasonable investigation, such refund shall be resubmitted by the Operator to the Chief Clerk and shall be subject to the applicable escheat laws and statutes.

L. ACTIONS TO COLLECT

Any Pike County Hotel Room Rental Excise Tax collected by an Operator that has not been paid to the Chief Clerk shall be deemed a debt owed by the Operator to Pike County. Any Patron or Operator owing monies to Pike County pursuant to the provisions of the Ordinance and these Rules and Regulations shall be liable to Pike County for the same. Any action to collect

brought under the Ordinance or these Rules and Regulations shall be brought by Pike County or Pike County's designee.

Any actions brought under the Ordinance or these Rules and Regulations by Pike County or Pike County's designee shall include the Pike County Hotel Room Rental Excise Tax, any interest due under the Rules and Regulations, and any costs and attorney's fees associated with the collection thereof.

M. RIGHT TO PRIVACY

All reports, returns, and forms submitted to the Chief Clerk are subject to public disclosure under the Pennsylvania Right to Know Law. The Chief Clerk shall not disclose any confidential information which is otherwise protected by law.

N. SEVERABILITY OF PROVISIONS

In the event any provision, section, sentence, clause or part of these Rules and Regulations shall be held to be invalid; such invalidity shall not affect or impair any remaining provision, section, sentence, clause, or part of these Rules and Regulations, it being the intent of the Chief Clerk that the remainder of these Rules and Regulations shall remain in full force and effect.

O. AMENDMENTS

The Chief Clerk reserves the right to, from time to time, without advance notice, amend and/or supplement these Rules and Regulations as it pertains to the collection and enforcement of the Pike County Hotel Room Rental Excise Tax. Amendments and/or supplements to the Rules and Regulations shall be made available to the Operators.