

Written Testimony of the Department of Community and Economic Development
House Tourism and Recreational Development Committee
July, 31, 2013

Chairmen Stern, Kirkland and members of the House Tourism and Recreational Development Committee, my name is Carolyn Boser Newhouse, Deputy Secretary of Innovation and Investment. On behalf of the Pennsylvania Department of Community and Economic Development (DCED), I submit the following testimony relative to local room taxes in Pennsylvania.

We applaud the Committee for holding this public hearing to discuss the current status of room taxes, as well as what can be done for the future success of the tax and the programs it funds.

In support of this discussion, DCED Tourism Office has completed a comprehensive spreadsheet on current local room taxes collected throughout the Commonwealth, including information on tax rates, enabling legislation, county tax revenues, and the related disposition of tax revenues. A copy of this chart is attached for your information and review.

DCED supports the intent of existing room tax laws, including the following guiding principles developed and supported by the Pennsylvania General Assembly, previous Administrations, the tourism industry and county commissioners:

- the county is the sole governmental agency authorized to enact the tax, determine the tax rate and regulate and collect the tax;
- the recognized county tourist promotion agency (TPA) is the sole recipient of room tax revenue;
- the primary use of room tax funds is for tourism marketing and promotion
- local room tax law is a partnership between the county and its recognized tourist promotion agency (TPA)

As always, DCED stands ready to collaborate with all public and private room tax stakeholders on any continued discussions regarding current room tax issues and concerns, and the future of room taxes in Pennsylvania. We strongly believe that any effort to improve or modernize current room tax law should be comprehensive, versus any piecemeal approach.

Thank you for this opportunity to offer these comments. We look forward to working with the House Tourism and Recreational Development Committee on this important matter.

DCED Innovation & Investment
PA State Tourism Office
Hotel Room Tax Report - by County

| County | County Classification (2010 Census) | 2012 Tax Rate | 2012 Actual Total Tax Revenues | Estimated % Available To TPA | Estimated \$\$ Available To TPA | Enabling Legislation | Disposition of Revenues |
|-----------|---|------------------------|--------------------------------|------------------------------|---------------------------------|---|--|
| Adams | 5th (advanced from 6th Class County following 2010 Census) | 3%, increased to 5% | \$1,469,519 | 72% | \$1,052,543 | Act 142 of 2000, as amended by Act 12 of 2005 and Act 142 of 2012 (16 P.S. § 1770.7) | <u>Tax rate increased from 3% to 5%, effective 10/1/2012.</u> County receives the lesser of 4.5% of total tax revenues OR \$95,000 (adjusted biannually based on CPI) for administrative costs. Of the remaining: 75% to TPA unrestricted Of remaining 25%: 50% to county commissioners for economic development & historic preservation; 50% for grants to municipalities with a municipal police force with at least two full-time police officers or are member of a regional police department |
| Allegheny | 2nd | 7% | \$29,169,604 | 29% | \$8,334,173 | Act 76 of 2008 - 5% excise tax (first authorized under Act 94 of 1977) (53 P.S. § 8721) Act 18 of 1997 - additional 2% tax imposed under Southwestern Pennsylvania Regional Renaissance Initiative (16 P.S. § 3000.3061) | Tax comprised of two components: 5% excise tax + 2% tax rate. Revenue from 5% tax: debt service on bonds for David L. Lawrence Convention Center (majority of hotel tax revenues used for this purpose); 2/5 of revenues to VisitPittsburgh; 5% to Allegheny County for administrative costs; 1/3 of revenues collected in Monroeville Borough to borough "for promotional programs ... designed to stimulate and increase volume of conventions and visitors"; & subsidy to Sports & Exhibition Authority for convention center. Any revenues remaining to be used for regional tourist promotion activities and operating/maintenance expenditures of convention center. Revenue from 2% tax split between Monroeville CVB & Pittsburgh Convention Center Capital Fund |
| Armstrong | 6th | 3% | \$72,246 | 98% | \$70,801 | Act 142 of 2000 (16 P.S. § 1770.6) | 2% retained by county for administrative costs 98% to TPA unrestricted |
| Beaver | 4th | 3% | \$278,782 | 98% | \$273,206 | Act 142 of 2000 (16 P.S. § 1770.6) | 2% retained by county for administrative costs 98% to TPA unrestricted |
| Bedford | 6th | 2% | \$417,505 | 98% | \$409,155 | Act 142 of 2000 (16 P.S. § 1770.6) | 2% retained by county for administrative costs 98% to TPA unrestricted |

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| Berks | 3rd | 5% | \$1,685,871 | 20% | \$337,174 | Act 42 of 1999 - the Third Class County Convention Center Authority Act (first authorized under Act 162 of 1994 which was repealed) (16 P.S. § 2399.23) | <p>County does not retain any revenues for its administrative costs. Starting in October 2013, the county will retain 2% of the hotel room rental tax revenues to cover its costs.</p> <p>20% to TPA unrestricted; 80% to civic center authority</p> <p>Note: Hotel tax only assessed on hotels within 15-mile radius of city. An ordinance adopted in 2013 will extend the tax to hotels in the entire county starting in October 2013 unless challenged in common pleas court by an affected hotel owner(s) who will be required to demonstrate the hotel derives no material benefit from the county's convention center.</p> |
| Blair | 5th | 3% | \$503,960 | 65% | \$329,254 | Act 18 of 1997, as amended by Act 142 (16 P.S. § 1770.2) | <p>2% retained by county for administrative costs. Of the remaining 98%:</p> <p>Revenue from first 2 percentage points to TPA for marketing meetings and conventions</p> <p>Revenue from second 1 percentage point for convention center debt</p> |
| Bradford | 6th | 3% | \$417,670 | 98% | \$409,317 | Act 142 of 2000 (16 P.S. § 1770.6) | <p>2% retained by county for administrative costs. Of the remaining 98%:</p> <p>70% to Endless Mountains Visitors Bureau (TPA) unrestricted</p> <p>30% to a grant program administered by the EMVB, with grant awards reviewed and approved by the Bradford County Room Tax Tourism Committee</p> |
| Bucks | 2nd Class A | 3% | \$2,573,408 | 96% | \$2,471,940 | Act 76 of 2008 (which replaced Act 224 of 1982 that first authorized the tax) (53 P.S. § 8721) | <p>Portion of revenues retained by county for administrative costs.</p> <p>Revenue from first 2 percentage points to TPA unrestricted</p> <p>Revenue from final 1 percentage point: \$50,000 to county for tourism promotion, with remaining split 50/50 between TPA and a grant program for non-profit, tourism-related members administered by 3-member panel of representatives from TPA, a county commissioner, and one member agreed upon by both parties</p> |

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| Butler | 4th | 3% | \$1,258,563 | 98% | \$1,233,391 | Act 142 of 2000 (16 P.S. § 1770.6) | 2% retained by county for administrative costs. 98% to TPA unrestricted |
| Cambria | 4th | 3% | \$402,840 | 98% | \$394,783 | Act 18 of 1997, as amended by Act 142 of 2000 (16 P.S. § 1770.2) | 2% retained by county for administrative costs. 98% to TPA unrestricted |
| Cameron | 8th | 3% | \$7,584 | 74% | \$5,574 | Act 142 of 2000 (16 P.S. § 1770.6) | 2% retained by county for administrative costs. Of the remaining 98%: 75% to TPA unrestricted 25% to a county grant fund |
| Carbon | 6th | 3% | \$415,192 | 49% | \$203,444 | Act 142 of 2000 (16 P.S. § 1770.6) | 2% retained by county for administrative costs. Of the remaining 98%: 50% of revenues to TPA 50% to county |
| Centre | 4th (advanced from 5th Class County following 2010 Census) | 2.5% | \$1,623,450 | 98% | \$1,590,981 | Act 18 of 1997, as amended by Act 142 of 2000 (16 P.S. § 1770.2) | 2% retained by county for administrative costs. Of the remaining 98%: 80% to TPA unrestricted 20% set-aside for grant fund administered by CVB overseen by grant review committee comprised of county commissioners & industry reps |
| Chester | 3rd | 2% | \$1,680,408 | 96% | \$1,613,192 | Act 25 of 1999, as amended by Act 142 of 2000 (16 P.S. § 1770.2) | 4% retained by county for administrative costs. Of the remaining 96%: 100% to the TPA, with 50% for a matching fund grant program administered by the Chester County Conference and Visitors Bureau Foundation |
| Clarion | 6th | 3% | \$229,294 | 74% | \$168,531 | Act 142 of 2000 (16 P.S. § 1770.6) | 2% retained by county for administrative costs. Of the remaining 98%: 75% to TPA unrestricted 25% to a county grant fund |
| Clearfield | 6th | 3% | \$537,604 | 92% | \$496,852 | Act 142 of 2000 (16 P.S. § 1770.6) | 2% retained by county for administrative costs. 98% to TPA, but with \$30,000 restricted for county commissioners' designated tourism projects |
| Clinton | 6th | 3% | \$288,999 | 98% | \$283,219 | Act 142 of 2000 (16 P.S. § 1770.6) | 2% retained by county for administrative costs. 98% to Clinton County Economic Partnership (comprised of the TPA, Chamber of Commerce, and Industrial Development Corp.) and from which the county commissioners designate up to 10% for grants to "tourism/recreation groups" |

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| Columbia | 6th | 3% | \$288,988 | 59% | \$169,925 | Act 142 of 2000 (16 P.S. § 1770.6) | 2% retained by county for administrative costs. Of the remaining 98%: 60% of tax revenues to TPA unrestricted 40% retained by county for tourism grant program administered by the Columbia-Montour Visitors Bureau with grant awards determined by the Columbia County commissioners. |
| Crawford | 6th | 3% | \$247,940 | 98% | \$242,981 | Act 142 of 2000 (16 P.S. § 1770.6) | 2% retained by county for administrative costs. 98% to TPA unrestricted |
| Cumberland | 3rd (advanced from 4th Class County following 2010 Census) | 3% | \$1,597,462 | 85% | \$1,356,674 | Act 142 of 2000 (16 P.S. § 1770.6) | 2% retained by county for administrative costs. Of the remaining 98%: 86.66% to TPA for tourism promotion 13.34% for Cumberland County economic development |
| Dauphin | 3rd | 5% | \$9,074,074 | 27% | \$2,473,148 | Act 25 of 1999, as amended by Act 72 of 2007 (increased rate to 5%) (16 P.S. § 1770.5) | County retains a portion of the monthly local room tax revenues with the amount based on its actual administrative costs, which will vary from month to month depending on the work required (e.g., audits). Revenue from first 2 percentage points: 70% to Derry Township Industrial Authority for regional sports facility; 20% to city of Harrisburg for tourism marketing and promotion and a tourism-related facility; 10% to the Dauphin County Economic Development Corporation for tourism promotion. Revenue from next 1 percentage point: 100% to Dauphin County for discretionary distribution for tourism and regional promotion purposes. Revenue from final 2 percentage points: 50% to TPA to market and promote county; remaining 50% split with 25% to TPA to market city of Harrisburg, 75% to Derry Township Industrial Authority. |

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| Delaware | 2nd Class A | 3% | \$1,923,253 | 61% | \$1,164,788 | Act 76 of 2008 (which replaced Act 224 of 1982 that first authorized the tax) (53 P.S. § 8721) | The county does not retain any revenues for its administrative costs. \$50,000 to promote Delaware County hotels and B&Bs \$60,000 for rent on county-owned building Amount needed to repay bonds issued for construction of major league soccer stadium (\$450k annually) County reserve fund for tourism-related projects and activities <u>Remainder to TPA</u> |
| Elk | 6th | 3% | \$98,905 | 74% | \$72,695 | Act 142 of 2000 (16 P.S. § 1770.6) | 2% retained by county for administrative costs. Of the remaining 98%: 75% to TPA unrestricted 25% to county grant fund |
| Erie | 3rd | 5% | \$3,202,599 | 20% | \$631,520 | Act 73 of 2000, as amended by Act 145 of 2012 (increased rate to 7%) (16 P.S. § 2399.72) | Tax rate increased from 5% to 7% effective 1/1/2013. County receives the lesser of 2% of total tax revenues OR \$40,000 (adjusted biannually based on CPI) as administrative fee. In 2012 and prior years, 20% to TPA; 80% to convention center authority. Note: Starting in 2013 , after deduction of county administrative fee, TPA receives 100% of revenues from the 2 percentage point rate increase and 20% of revenues from the initial 5% rate, with 80% to convention center authority. The TPA's share of room tax dollars increases to approximately 42%. |
| Fayette | 4th | 3% | \$911,535 | 49% | \$446,652 | Act 142 of 2000 (16 P.S. § 1770.6) | 2% retained by county for administrative costs. Of the remaining 98%: 98% to Laurel Highlands TPA, of which 50% goes to the TPA unrestricted and 50% is dedicated to a grants program for 501c(3) nonprofit organizations located in Fayette County whose mission is directly related to <u>tourism/tourism development</u> |
| Forest | 8th | 3% | \$47,430 | 74% | \$34,861 | Act 142 of 2000 (16 P.S. § 1770.6) | 2% retained by county for administrative costs. Of the remaining 98%: 75% to TPA unrestricted 25% to county grant fund |

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| Franklin | 4th (advanced from 5th Class County following 2010 Census) | 3% | \$556,368 | 98% | \$545,241 | Act 142 of 2000 (16 P.S. § 1770.6) | 2% retained by county for administrative costs. 98% to Franklin County Visitors Bureau unrestricted |
| Fulton | 8th | NO TAX | \$0 | 0% | \$0 | Act 142 of 2000 (16 P.S. § 1770.6) | NO TAX |
| Greene | 6th | 3% | \$203,876 | 98% | \$199,798 | Act 142 of 2000 (16 P.S. § 1770.6) | 2% retained by county for administrative costs. 98% to TPA for marketing the area as a leisure travel and/or business travel destination; projects or programs that are directly and substantially related to tourism and that improve and expand the county as a destination market; and any other tourism marketing or promotion program deemed necessary. |
| Huntingdon | 6th | 3% | \$148,771 | 98% | \$145,796 | Act 142 of 2000 (16 P.S. § 1770.6) | 2% retained by county for administrative costs. 98% to TPA unrestricted |
| Indiana | 6th | 3% | \$432,657 | 98% | \$424,004 | Act 79 of 1998, as amended by Act 142 of 2000 (16 P.S. § 1770.2) | 2% retained by county for administrative costs. 98% to TPA unrestricted |
| Jefferson | 6th | 3% | \$152,638 | 74% | \$112,189 | Act 142 of 2000 (16 P.S. § 1770.6) | 2% retained by county for administrative costs. Of the remaining 98%: 75% to TPA unrestricted 25% to county grant fund |
| Juniata | 7th | 3% | \$19,007 | 97% | \$18,437 | Act 142 of 2000 (16 P.S. § 1770.6) | 1% to county for administrative costs. 97% to Juniata River Valley Visitors Bureau TPA unrestricted 2% to Chamber of Commerce |

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| Lackawanna | 3rd | 4% increased to 7% | \$1,894,476 | 26% | \$491,860 | Act 18 of 1997, as amended by Act 143 of 2012 (raised rate to 7%) | <p><u>Tax rate increased from 4% to 7% effective 9/10/2012.</u></p> <p>County retains a small portion of revenues for administrative costs. Of the remaining:</p> <ul style="list-style-type: none"> 40% of revenues (up from 20% before 2012 tax increase was implemented) to TPA 60% to the county for "reasonable expenses associated with collection and enforcement of the tax; for county-owned tourist and recreational facilities, sports facilities or visitor centers; for other tourism-related activities as determined by the county commissioners; or for other expenditures, debts or liabilities related to tourism or recreational facilities incurred by municipal authorities as determined by the county commissioners." |
| Lancaster | 2nd Class A (advanced from 3rd Class County following 2010 Census) | 5% | \$6,487,128 | 22% | \$1,404,048 | <p>Act 18 of 1997 - 1.1% Excise Tax (16 P.S. § 1770.2)</p> <p>Act 42 of 1999 - 3.9% Hotel Room Rental Tax (Third Class County Convention Center Authority Act, first authorized under Act 162 of 1994, which has since been repealed) (16 P.S. § 2399.23)</p> | <p>A small portion of revenues retained by county for administrative costs.</p> <p>5% tax rate is comprised of two components: 3.9% Hotel Room Rental Tax and 1.1% excise tax. TPA receives 100% of revenues from the 1.1% excise tax, and is to receive 20% of revenues from the 3.9% Hotel Room Rental Tax, with the remaining 80% going to the Lancaster County Convention Center Authority (LCCCA).</p> <p>Note: If the authority is in danger of defaulting on its debt obligations relating to the construction of the convention center, the TPA's allocation of revenues from the 3.9% Hotel Room Rental Tax is suspended with 100% of the revenues directed to the LCCCA. This has occurred in both 2012 and 2013. The TPA will continue to receive its total allocation of revenues from the 1.1% excise tax.</p> <p>NOTE: The estimated revenues to the TPA include only revenues from the 1.1% excise tax.</p> |

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| Lawrence | 6th (decreased from 5th Class County following 2010 Census) | 3% | \$151,307 | 98% | \$148,281 | Act 142 of 2000 (16 P.S. § 1770.6) | 2% retained by county for administrative costs 98% to TPA unrestricted |
| Lebanon | 5th | 3% | \$243,311 | 49% | \$119,222 | Act 142 of 2000 (16 P.S. § 1770.6) | 2% retained by county for administrative costs. Of the remaining 98%: 50% to TPA unrestricted 50% to county, which uses the revenues as a discretionary funding source for projects and activities that may or may not be tourism-related. |
| Lehigh | 3rd | 4% | \$2,291,567 | 44% | \$1,001,987 | Act 12 of 2005 (first authorized under Act 28 of 2000) (16 P.S. § 1770.8) | No dollars are retained by county for administrative costs. 68.75% to regional TPA (Discover Lehigh), with 36.4% of that amount distributed to the regional economic development organization (Lehigh Valley Economic Development Corporation) under a 50-year agreement negotiated when Act 28 of 2000 (initial room tax authorizing legislation) went into effect. 18.75% retained by county for "further development of tourism facilities & community development initiatives within that county that enhance regional tourism" 12.5% retained by county for "further development of tourism facilities & community development initiatives within that county that enhance regional tourism" |
| Luzerne | 3rd | 5% | \$2,835,149 | 20% | \$555,689 | Act 42 of 1999 - the Third Class County Convention Center Authority Act (first authorized under Act 162 of 1994, which has since been repealed) (16 P.S. § 2399.23) | 2% retained by county for administrative costs. Of the remaining 98%: 20% to TPA unrestricted 80% to civic center authority |

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| Lycoming | 5th | 3% | \$841,704 | 75% | \$631,278 | Act 25 of 1999 (16 P.S. § 1770.2) | 10% retained by county for administrative costs. Of the remaining 90%: Revenue from first 2 percentage points: 75% to TPA 25% for grant program open to non-profit, 501c(3) cultural entities as approved by Lycoming County Visitors Bureau Committee and ratified by Williamsport/Lycoming Chamber of Commerce. Revenue from remaining 1 percentage point: 100% to TPA |
| McKean | 6th | 3% | \$239,481 | 98% | \$234,691 | Act 142 of 2000 (16 P.S. § 1770.6) | 2% retained by county for administrative costs. 98% to TPA unrestricted |
| Mercer | 5th | 3% | \$614,007 | 98% | \$601,727 | Act 25 of 1999 (16 P.S. § 1770.2) | 2% retained by county for administrative costs. 98% to TPA unrestricted |
| Mifflin | 6th | 3% | \$68,854.59 | 98% | \$67,477 | Act 142 of 2000 (16 P.S. § 1770.6) | 2% retained by county for administrative costs. 98% to Juniata River Valley Visitors Bureau TPA unrestricted |
| Monroe | 4th (advanced from 5th Class County following 2010 Census) | 3% | \$3,061,556 | 88% | \$2,700,292 | Act 142 of 2000 (16 P.S. § 1770.6) | 2% retained by county for administrative costs. Of the remaining 98%: 90% to TPA unrestricted 10% to Monroe County for tourism-related projects |
| Montgomery | 2nd Class A | 2% | \$3,724,673 | 99% | \$3,697,673 | Act 76 of 2008 (which replaced Act 224 of 1982 that first authorized the tax) (53 P.S. § 8721) | \$27,000 flat rate retained by county each year for administrative costs. Remainder to TPA unrestricted. |
| Montour | 8th | 3% | \$242,580 | 59% | \$142,637 | Act 142 of 2000 (16 P.S. § 1770.6) | 2% retained by county for administrative costs. Of the remaining 98%: 60% of tax revenues to TPA unrestricted 40% retained by county for tourism grant program administered by the Columbia-Montour Visitors Bureau with grant awards determined by the Montour County commissioners. |

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| Northampton | 3rd | 4% | \$1,963,456 | 44% | \$858,521 | Act 12 of 2005 (first authorized under Act 28 of 2000) (16 P.S. § 1770.8) | No dollars are retained by county for administrative costs. 68.75% to regional TPA (Discover Lehigh), with 36.4% of that amount distributed to the regional economic development organization (Lehigh Valley Economic Development Corporation) under a 50-year agreement negotiated when Act 28 of 2000 (initial room tax authorizing legislation) went into effect. 18.75% retained by county for "further development of tourism facilities & community development initiatives within that county that enhance regional tourism" 12.5% retained by county for "further development of tourism facilities & community development initiatives within that county that enhance regional tourism" |
| Northumberland | 6th (decreased from 5th Class County following 2010 Census) | 3% | \$37,621 | 98% | \$36,869 | Act 142 of 2000 (16 P.S. § 1770.6) | 2% retained by county for administrative costs. 98% to TPA unrestricted |
| Perry | 6th (advanced from 7th Class County following 2010 Census) | NO TAX | \$0 | 0% | \$0 | Act 142 of 2000 (16 P.S. § 1770.6) | NO TAX |

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| Philadelphia | 1st | 8.2% | \$48,977,879 | 42% | \$20,468,091 | <p>Hotel Room Rental Tax: Act 2 of 2004 (initially imposed under Act 70 of 1986)</p> <p>Hospitality Promotion Tax: Act 80 of 2008</p> <p>Tourism and Marketing Tax: Act 174 of 1998</p> | <p><u>Tax rate increased from 8.2% to 8.5% effective 7/1/2013.</u> Tax rate comprised of 3 components. For 2012: 6% Philadelphia Hotel Room Rental Tax, 1.2% Hospitality Promotion Tax, and 1% Tourism and Marketing Tax. Note: The Hospitality Promotion Tax rate was increased from 1.2% to 1.5% under an ordinance by imposing an additional and separate 0.3% excise tax.</p> <p>Revenue from 6% Hotel Room Rental Tax: 29.166% to the Philadelphia Convention and Visitors Bureau (PCVB); remaining 70.834% to Philadelphia Convention Center Authority (PCCA). NOTE: PCVB's share scheduled to drop to 25% starting in FY 2015.</p> <p>Revenue from 1.2% Hospitality Promotion Tax: 11/30 to PCCA; 19/30 to be split equally between the PCVB and Greater Philadelphia Tourism Marketing Corporation (GPTMC). Note: Starting in FY 2013, 100% of revenues from 0.3 percentage point increase in tax rate to be shared equally between PCVB and GPTMC. In addition, allocation of revenues for the two marketing agencies from the 1.2% "base" tax will be determined based on attainment of specified growth rates compared to those in the prior fiscal year, with all remaining revenues to PCCA.</p> <p>Revenue from 1% Tourism and Marketing Tax: 100% to GPTMC</p> <p>Note: % and \$\$ allocated represent total for PCVB and GPTMC</p> |

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| Pike | 6th | 3% | \$809,840 | 83% | \$676,025 | Act 142 of 2000 (16 P.S. § 1770.6) | 2% retained by county for administrative costs. Of the remaining 98%: 20% of first \$500,000 and 6% of the amount over \$500,000 retained by Pike County for projects/ programs supporting tourism promotion/ development Remainder to TPA |
| Potter | 8th | 3% | \$68,381 | 98% | \$67,014 | Act 142 of 2000 (16 P.S. § 1770.6) | 2% retained by county for administrative costs. 98% to TPA unrestricted |
| Schuylkill | 4th | 3% | \$228,184 | 98% | \$223,620 | Act 142 of 2000 (16 P.S. § 1770.6) | 2% retained by county for administrative costs. 98% to TPA unrestricted |
| Snyder | 7th | 3% | \$165,233 | 98% | \$161,929 | Act 142 of 2000 (16 P.S. § 1770.6) | 2% retained by county for administrative costs. 98% to TPA unrestricted |
| Somerset | 6th | 3% | \$772,556 | 29% | \$227,131 | Act 142 of 2000 (16 P.S. § 1770.6) | 2% retained by county for administrative costs. Of the remaining 98%: 30% to Laurel Highlands TPA unrestricted; 40% retained by county for grants to tourism-related businesses and non-profit and for-profit organizations for tourism-related projects; 30% for county commissioners' grant fund for tourism-related projects, including management & maintenance of county's portion of Great Allegheny Passage. |
| Sullivan | 8th | 3% | \$33,205 | 69% | \$22,779 | Act 142 of 2000 (16 P.S. § 1770.6) | 2% retained by county for administrative costs. Of the remaining 98%: 70% to Endless Mountains Visitors Bureau (TPA) unrestricted 30% to grant program administered by the EMVB, with grant awards reviewed and approved by the Sullivan County Room Tax Tourism Committee |
| Susquehanna | 6th | 3% | \$170,586 | 69% | \$117,022 | Act 142 of 2000 (16 P.S. § 1770.6) | 2% retained by county for administrative costs. Of the remaining 98%: 70% to Endless Mountains Visitors Bureau (EMVB) unrestricted 30% to a grant program administered by the EMVB, with grant awards reviewed and approved by the Susquehanna County Room Tax Tourism Committee |

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|--------------|-------------------------------------|---------------|--------------------------------|------------------------------|---------------------------------|------------------------------------|--|
| Tioga | 6th | 3% | \$427,943 | 98% | \$419,384 | Act 142 of 2000 (16 P.S. § 1770.6) | 2% retained by county for administrative costs. 98% to TPA unrestricted, with 10% reserved by TPA for "Tioga County Sponsorship Award" grant program for non-profits conducting festivals or events promoting county's history, heritage or uniqueness and have the potential to attract visitors from outside the local area. |
| Union | 7th | 3% | \$440,541 | 98% | \$431,731 | Act 142 of 2000 (16 P.S. § 1770.6) | 2% retained by county for administrative costs. 98% to TPA unrestricted |
| Venango | 6th | 3% | \$176,871 | 98% | \$173,334 | Act 142 of 2000 (16 P.S. § 1770.6) | 2% retained by county for administrative costs. 98% to TPA unrestricted |
| Warren | 6th | 3% | \$137,668 | 98% | \$134,915 | Act 142 of 2000 (16 P.S. § 1770.6) | 2% retained by county for administrative costs. 98% to TPA unrestricted |
| Washington | 4th | 3% | \$1,514,431 | 78% | \$1,185,228 | Act 142 of 2000 (16 P.S. § 1770.6) | 2% retained by county for administrative costs. \$75,000/year thru 2014 for retirement of debt on fairgrounds buildings \$50,000/year thru 2018 for field at CONSOL Energy Park \$16,500/year for matching grants for 2 historical attractions \$4,000/year - courthouse tours \$5,000/year - marketing 2 fairs Minimum 10% of gross room tax for grants Remainder to TPA |
| Wayne | 6th | 3% | \$356,593 | 78% | \$279,569 | Act 142 of 2000 (16 P.S. § 1770.6) | 2% retained by county for administrative costs. Of the remaining: 80% to TPA 20% to county for tourism-related projects |
| Westmoreland | 3rd | 3% | \$1,152,258 | 65% | \$752,808 | Act 142 of 2000 (16 P.S. § 1770.6) | 2% retained by county for administrative costs. Of the remaining 98%: 2/3 to Laurel Highlands TPA unrestricted 1/3 retained by county for grant program for tourism-related businesses and non-profit and for-profit organizations |
| Wyoming | 7th | 3% | \$187,154 | 69% | \$128,388 | Act 142 of 2000 (16 P.S. § 1770.6) | 2% retained by county for administrative costs. Of the remaining 98%: 70% to Endless Mountains Visitors Bureau (TPA) unrestricted 30% to a grant program administered by the EMVB, with grant awards reviewed and approved by the Wyoming County Room Tax Tourism Committee |

DCED Innovation & Investment
PA State Tourism Office
Hotel Room Tax Report - by County

| County | County Classification (2010 Census) | 2012 Tax Rate | 2012 Actual Total Tax Revenues | Estimated % Available To TPA | Estimated \$\$ Available To TPA | Enabling Legislation | Disposition of Revenues |
|--------------------|-------------------------------------|---------------|--------------------------------|------------------------------|---------------------------------|--|---|
| York | 3rd | 3% | \$1,588,956 | 96% | \$1,525,398 | Act 18 of 1997, as amended by Act 142 of 2000 (16 P.S. § 1770.2) | Small portion of revenues retained by county for administrative costs. Of the remaining: 100% to TPA, with agreement to provide \$100,000 annually to Expo Center (Convention Center) |
| STATE TOTAL | | | \$143,843,155 | 47% | \$67,402,858 | | |

1. TPA stands for Tourism Promotion Agency.
2. 2012 Revenue and tax rate data provided by county treasurers. "Estimated % Available to TPA" and "Disposition of Revenues" based on applicable legislation and information provided by TPA executive directors.
3. Tax Rate and Revenue data is for Calendar Year 2012.
4. NB: The Acts listed as the enabling legislation contain the main provisions relating to imposition, allocation, and rate of the local room tax. Amendments pertaining to previous increases in the tax rate and/or to the allocation of revenues that are no longer in effect, and/or to provisions dealing with other aspects of the tax (e.g., audit or residency requirements, certain definitions, etc.) are not listed.