

ORDINANCE NO. 2 of 2016

AN AMENDMENT TO ORDINANCE NO. #ORD-02-2002, THE WESTMORELAND COUNTY HOTEL ROOM RENTAL TAX ORDINANCE.

IT IS HEREBY ORDAINED AND ENACTED, by the Board of Commissioners of the County of Westmoreland, as provided by 16 P.S. § 1770.10, the following Amendment to Westmoreland County Hotel Rental Tax Ordinance (Ordinance No. #ORD-02-2002) to amend the definition of "Annual Maximum Administrative Fee," increase the hotel tax and administrative fee.

Section 1. Amendment to Definitions

Section 3. Definitions

"Annual Maximum Administrative Fee." The maximum amount of the administrative fee authorized under subsection (i) of 16 P.S. § 1770.10 for the purposes of defraying the costs associated with the collection of the Tax and otherwise performing its obligations, shall not exceed four per centum of the taxes collected in any taxable year.

Section 2. Amendment to Section 4. Imposition of Hotel Room Rental Tax

Section 4. Imposition of Hotel Room Rental Tax

- (a) A five (5.0%) percent excise tax is hereby imposed on the Consideration received by each Operator of a Hotel within the County from each Transaction of renting a Room or Rooms to accommodate Transients; provided, however, that no such tax shall be imposed on the Consideration received by an Operator for an Exempt Occupancy.
- (b) If the Operator's Records for any monthly reporting period are incomplete or insufficient to establish by clear and convincing evidence all information required under Section 11 of this Ordinance; and if the incompleteness or insufficiency of the Operator's said Records causes the County or its duly authorized representative to be unable to determine with reasonable certainty the Tax due for such monthly period, then in such circumstance, the Tax that shall be presumed to be due and owing for each monthly period for which the Operator's Records have been found by the County or its representative to be incomplete or insufficient shall be the lesser of the following:
 - (1) Five (5.0%) percent of the largest total amount of Consideration received by the Operator of the Hotel over a period of one calendar month during the Tax Year prior to the County's Tax determination, subject to

OVER →

proportional adjustment if the number of Rooms has been changed since such prior Tax Year; or

- (2) Five (5.0%) percent of the Consideration that could have been received by the Operator for full Occupancy of all Rooms in the Hotel during the month in question based upon Room rental rates in effect at the time of the County's Tax determination. If the Operator's Records are incomplete or insufficient to document all of the Room rental rates actually in effect at such time, the Tax may be calculated by presuming as a Room rental rate the highest Room rental rate charged by any Operator of a Hotel located in the County for Occupancy of a similar Room during the month of the County's Tax determination.

Section 3. Amendment to Section 9(b)(1). Collection and Disposition of Revenues

(b) The County shall distribute the revenues from the special fund in the following manner:

- (1) For the purposes of defraying the costs associated with the collection of the Tax and otherwise performing the obligations imposed under the Act, the Treasurer shall deduct from the special fund and pay to the Westmoreland County General Fund an administrative fee of four percent (4.0%) of all Hotel Room Rental Taxes collected, provided that such fee may not exceed the Annual Maximum Administrative Fee.

Section 4. Effective Date

This Ordinance shall take effect August 1, 2016.

DULY ENACTED AND ORDAINED at a public meeting of the Board of County Commissioners of the County of Westmoreland, Pennsylvania, held on the 21st day of July, 2016.

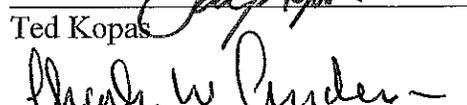
ATTEST:


Chief Clerk

COUNTY OF WESTMORELAND
BOARD OF COMMISSIONERS


Gina Cerilli


Ted Kopas


Charles W. Anderson