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COUNTY OF CLINTON
COMMONWEALTH OF PENNSYLVANIA

ORDINANCE NO. 2016 - 1

AN ORDINANCE OF THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF CLINTON, COMMONWEALTH OF PENNSYLVANIA, PURSUANT TO THE COUNTY CODE, ACT OF AUGUST 9, 1955 (P. L. 323, NO. 130), AS AMENDED, AND 16 P.S. §1770.10; PROVIDING FOR THE IMPOSITION OF AN EXCISE TAX ON THE USE OR OCCUPANCY OF A ROOM OR ROOMS IN A HOTEL, MOTEL, BED AND BREAKFAST, HOMESTEAD, INN, GUEST HOUSE OR SIMILAR STRUCTURE HELD OUT TO THE PUBLIC FOR OVERNIGHT ACCOMMODATIONS; ESTABLISHING PROCEDURES FOR THE COLLECTION OF THE TAX IMPOSED; PROVIDING FOR SEVERABILITY OF PROVISIONS; REPEALING ALL ORDINANCES OR PARTS OF ORDINANCES OR RESOLUTIONS INsofar AS THE SAME SHALL BE INCONSISTENT HERewith AND PROVIDING WHEN THIS ORDINANCE SHALL BECOME EFFECTIVE

WHEREAS, the County of Clinton, Commonwealth of Pennsylvania is a Sixth Class County; and

WHEREAS, the Clinton County Tourist Promotion Agency is a recognized tourist promotion agency designated to act within the County; and

WHEREAS, a county with a recognized tourist promotion agency may impose an excise tax on the consideration received by each operator of a hotel, motel, bed and breakfast, homestead, inn, guest house or other similar structure within the county from each transaction of renting a room or rooms to transients.

NOW THEREFORE, BE IT ENACTED AND ORDAINED BY THE COMMISSIONERS OF THE COUNTY OF CLINTON, AS FOLLOWS:

*CLINTON COUNTY COMMISSIONERS
232 EAST MAIN STREET, GARDEN BLDG., 3RD FLOOR
LOCK HAVEN, PENNSYLVANIA 17745*

SECTION 1: Title. This Ordinance shall be known and cited as the Tourist Promotion Assessment Ordinance of Clinton County.

SECTION 2: Definitions. The following words when used in this Ordinance shall have the meanings given to them in this Section:

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.

Cabin. A permanent structure with beds and running water that is located on a campground on State land or private property and is available to provide overnight lodging for consideration to persons seeking temporary accommodations. The term does not include a yurt or walled tent.

Conflict of Interest. Use by a board member, director, officer or employee of a recognized tourist promotion agency of the authority of his or her office or employment or any confidential information received through his or her capacity in relation to a recognized tourist promotion agency for the private pecuniary benefit of himself or herself, a member of his or her immediate family or a business with which he or she or a member of his or her immediate family is associated. The term does not include an action having a de minimis economic impact or which affects to the same degree a class consisting of the general public or a subclass consisting of an industry, occupation or other group which includes a board member, director, officer or employee, a member of his or her immediate family or business with which he or she or a member of his or her immediate family is associated.

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 a temporary period.

County. Clinton County, Pennsylvania.

Hotel. A hotel, motel, inn, guesthouse, rooming house, bed and breakfast, homestead 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; any place recognized as a hostelry or any cabin. The term does not include any of the following:

- (1) A charitable institution.
- (2) A portion of a facility that is devoted to persons who have an established permanent residence.

- (3) A college or university student residence hall currently occupied by students enrolled in a degree program.
- (4) An educational or religious institution camp for children, including a camp registered under the act of November 10, 1959 (P.L. 1400, No. 497), entitled "An act providing for the annual registration of organized camps for children, youth and adults; defining the duties of the Department of Health of the Commonwealth of Pennsylvania; and prescribing penalties."
- (5) A hospital;
- (6) A nursing home.
- (7) Part of a campground that is not a cabin.

Immediate Family. A spouse, parent, brother, sister or child.

Marketing. An action by a recognized tourism promotion agency that includes, but is not limited to, promoting and encouraging visitors to visit a specific county, counties or geographic region.

Occupancy. The use or possession or the right to the use or possession 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 the room.

Operator. Any 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 building to the public for consideration.

Patron. Any person who pays the consideration for the occupancy of a room or rooms in a hotel.

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 nonprofit 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 a county and certified by the county as of the effective date of this subsection or under Section 1770.11.

Room. A space in a building set aside for use and occupancy by patrons or otherwise, for consideration, having at least one bed or other sleeping accommodations provided.

Transaction. The activity involving the obtaining by a transient or patron of the use or occupancy of a hotel room from which consideration emanates to the operator under an expressed or 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.

SECTION 3: Imposition, Rate and Purpose of Tax. There is hereby imposed a tax of five (5%) percent on the consideration received by each operator of a hotel, as defined herein, within the County from each transaction of renting a room or rooms to accommodate transients.

SECTION 4: Collection, Payment, Reports and Returns of Tax.

(1) The operator shall collect the tax imposed by this Ordinance from the patron of the room and pay it over to the County as provided hereinafter. The operator shall be liable to the County as agent thereof for the payment of the tax to the County Treasurer as provided in this Section.

(2) The County Treasurer shall collect the tax from the operator and shall deposit the revenue received in a special fund established solely for the following purposes:

- (A) Marketing the area served by the agency as a leisure travel destination.
- (B) Marketing the area served by the agency as a business, convention or meeting travel destination.
- (C) Using all appropriate marketing tools to accomplish these purposes, including, but not limited to, advertising, publicity, publications, direct marketing sales, technology and participation in industry trade shows that attract tourists or travelers to the area served by the agency.
- (D) Programs, expenditures or grants that are directly and substantially related to tourism or a business, convention or meeting travel destination within the county, augment and do not compete with private sector tourism or travel efforts and improve and expand the county as a destination market as deemed necessary by the recognized tourist promotion agency. The following shall apply to grants awarded under this paragraph:
 - (i) Grants require a cash or in-kind local match of at least twenty-five (25%) percent.
 - (ii) Grants may not be used for signage that promotes a specific private entity on the situs of that entity, except where the signage also carries the logo of a recognized tourist promotion agency.

- (E) Any other tourism or travel marketing or promotion program, expenditure or project that does not compete with private sector tourism or travel efforts as deemed necessary by the recognized tourist promotion agency.

The Treasurer shall within sixty (60) days of the receipt of the tax, distribute the tax revenues, subsequent to the deduction for administrative costs established in Section 7 of this Ordinance, to the recognized tourist promotion agency in Clinton County.

(3) The County Treasurer is hereby authorized to establish rules and regulations concerning the collection of the tax.

(4) Every operator shall transmit to the County Treasurer, the report concurrent with the reporting deadline as is currently established for the submission to the Commonwealth of Pennsylvania for State Sales Tax. The report shall include the amount of consideration received for the transactions during the month or quarter for which the return is made, the amount of tax collected by the operator during that period, number of rooms available, and other such information as the County Treasurer may require.

(5) Every operator, at the time of filing every return required by this Section, shall compute and pay to the County Treasurer the taxes collected by him/her/it and due to the County during the period from which the report is made.

(6) Upon request, an operator shall permit inspection and make available to the County all books and records which such operator is otherwise required to maintain pursuant to federal and state law and regulations. These records shall be maintained for a period of three (3) years from the date of filing of the applicable room tax returns.

(7) The Clinton County Board of Commissioners may promulgate appropriate rules and regulations to implement the provisions of this Ordinance.

(8) On or before June 1 of each year, the recognized tourist promotion agency shall submit to the Clinton County Board of Commissioners a budget reflecting the proposed expenditures of such funds for its next fiscal year.

(9) An annual audited report or financial statement on the income and expenditures incurred during its most recently ended fiscal year by the recognized tourist promotion agency receiving any revenue shall be submitted by the recognized tourist promotion agency to the County Commissioners by September 30 of the subsequent year.

(10) If a recognized tourist promotion agency fails to submit an annual audit report or financial statement required under subsection (9) within ninety (90) days of the end of the recognized tourist promotion agency's fiscal year, the County Commissioners may withhold tax revenues collected and deposit tax revenues collected in a special fund until the required annual audit report or financial statement is submitted to the County.

SECTION 5: Penalties. A penalty of one and one-half (1 ½%) per centum per month shall be imposed upon the operator of a hotel for failure to timely collect and remit the tax authorized by this Ordinance. In addition to other remedies available for collection of debts, the County may file a lien upon the hotel in the name of the County and for the use of the County as provided by law.

SECTION 6: Repeal. All Ordinances or parts of Ordinances in conflict with the provision of this Ordinance are hereby repealed.

SECTION 7: Administrative Fee. An administrative fee of four (4%) per centum of the tax collected per year shall be retained by the County for the purposes of defraying the costs associated with the collection of the tax imposed under this Ordinance and otherwise performing its obligations under this Ordinance.

SECTION 8: Severability. If any section, clause, phrase, portion or provision of this Ordinance is for any reason determined by a court of competent jurisdiction to be invalid, such holding shall not affect the validity of the remaining portions of the Ordinance.

SECTION 9: Effective Date. This Ordinance shall be effective the 1st day of August, 2016.

Duly enacted by the Board of Commissioners of the County of Clinton, Commonwealth of Pennsylvania, in lawful session assembled this 21st day of July, 2016.

COUNTY OF CLINTON

ATTEST:

Jann Meyers
Chief Clerk



Robert B. Smith
Commissioner

Jeffrey P. Snyder
Commissioner

Paul W. O'Leary
Commissioner