

Office of the Adams County Commissioners

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Chief Clerk: Paula V. Neiman | County Manager: Steven A. Nevada

Solicitor: Molly R. Mudd, Esquire

ORDINANCE NO. 1 OF 2022

AN ORDINANCE OF THE COUNTY OF ADAMS, COMMONWEALTH OF PENNSYLVANIA, ENACTING, ESTABLISHING, LEVYING AND SETTING A HOTEL ROOM RENTAL TAX REQUIRED FOR THE SPECIFIC PURPOSES OF THE COUNTY GOVERNMENT, HEREINAFTER SET FORTH

RECITALS

WHEREAS, the Pennsylvania legislature enacted Act 142 of 2000, codified in part at 16 P.S. § 1770.7, providing the opportunity for a hotel tax to be imposed upon operators of hotels within the geographic boundary of the County of Adams, which Act 142 of 2000 was relied upon by the Adams County Board of Commissioners ("Commissioners") for the imposition of a Hotel Room Rental Tax by enactment of Ordinance 3 of 2001, dated October 24, 2001; and

WHEREAS, the Pennsylvania legislature, by and through Act 142 of 2012, amended 16 P.S. § 1770.7 to allow for a different hotel tax rate, among other changes made to the enabling legislation for such a Hotel Room Rental Tax, which Act 142 of 2012 was relied upon by the Commissioners for the imposition of a modified Hotel Room Rental Tax through enactment of Ordinance 3 of 2012, dated September 5, 2012; and

WHEREAS, the Pennsylvania Legislature, by and through Act 109 of 2018, amended the Act of March 4, 1971 (Public Law 6, No. 2) known as the Tax Reform Code of 1971, as Amended, wherein booking agents are defined as a person or entity which facilitates or collects payment for hotel accommodations on behalf of or for an Operator, such that any amount charged by a booking agent is heretofore included as rent and accommodation fees in consideration for hotel room occupancy; and

WHEREAS, the Gettysburg Travel Council, Inc., trading and doing business as Destination Gettysburg, is recognized as the official Tourist Promotion Agency ("TPA") for the County of Adams, and has certain duties and responsibilities related to the administration of the Hotel Room Rental Tax, pursuant to this Ordinance and the enabling legislation; and

WHEREAS, after enactment of Ordinance 2 of 2018, the Commissioners desire to modify the Hotel Room Rental Tax program to capture hotel tax revenue from Booking Agents collecting payment for hotel accommodations on behalf of or for an Operator.

NOW THEREFORE, be it **ENACTED AND ORDAINED** by the Commissioners of the County of Adams, Pennsylvania, and it is hereby **ENACTED AND ORDAINED** by the authority of the same, as follows:

SECTION 1 - TITLE

This Ordinance shall be known and be cited as the Hotel Room Rental Tax Ordinance of Adams County and is enacted in accordance with such enabling legislation known as Act 142 of 2000, as amended by Act 142 of 2012, codified at 16 P.S. § 1770.7.

SECTION II - INCORPORATION

The caption and recitals of this Ordinance and any rules adopted pursuant to the Ordinance set forth above are incorporated herein by reference and made an essential part hereof.

SECTION III - DEFINITIONS

The following words when used in this Ordinance shall have the meanings ascribed to them in this section:

1. **Accommodation Fee.** The amount by which the rent exceeds the discount room charge, if any.
2. **Booking Agent.** A person or entity which facilitates or collects payment for hotel accommodations on behalf of or for an operator. The term "Booking Agent" shall not include a person who merely publishes advertisements for accommodations.
3. **Cabin.** A permanent structure with beds, running water and indoor sanitary facilities that is located on a campground, 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.
4. **Controller.** The Office of the Controller of the County of Adams.
5. **Consideration or Rent.** The receipts, fees, charges, rentals, leases, cash, credits, property of any kind or nature, or other payment received by Operators and Booking Agents in exchange for or in consideration of the use or occupancy by a transient of a room or rooms in a Hotel. The term includes both the Discount Room Charge and Accommodation Fee.
6. **County.** The County of Adams in the Commonwealth of Pennsylvania.
7. **Discount Room Charge.** The amount charged by an operator to a Booking Agent in connection with the sale of an accommodation by the Booking Agent.
8. **Exemption.** In certain situations, an employee of the Commonwealth of Pennsylvania or the Government of the United States or an official of a foreign government is exempt from the payment of the tax. An Operator does not have to collect the Hotel Room Rental Tax if the customer qualifies for an exemption. See Exhibit A, Regulations, for criteria and record requirements.
9. **Hotel.** A hotel, motel, inn, guest house, or other building located within the County, including a personal residence, which holds itself out by any means including advertising, license, registration with any innkeeper's group, convention listing association, travel publication, or similar association or with any government agency as being available to provide overnight lodging or use

of facility space for consideration to persons seeking temporary accommodation; 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; a Cabin; any place recognized as a hostelry, provided, that portions of such facilities which are devoted to persons who have established permanent residence shall not be included in this definition. Hotel does not include college or university residence halls or dorms, any charitable, educational or religious institution summer camp for children, any hospital or nursing home, or any portions of a campground that is not a Cabin. Hotel shall also include a “bed and breakfast”, 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.

- 10. Occupancy.** The use or possession or the right to use or possession by any person other than a permanent resident of any room in a hotel for any purpose or the right to use or possession of the furnishings or to the services accompanying the use and possession of the room.
- 11. Operator.** Any individual, partnership, non-profit or profit-making association, corporation or other person or group of persons who maintain, operate, manage, own, or have custody of, or otherwise possess the right to rent or lease, overnight accommodations in a hotel to the public for consideration. Under Act 109 of 2018, “Operator” includes “Booking Agents.” To avoid confusion, however, for purposes of this Ordinance, Operator shall not include Booking Agents. That said, nothing in this Ordinance shall be read to prevent any and all legal action authorized by Act 109 of 2018 as against Booking Agents.
- 12. Patron.** A person who pays the consideration for the occupancy of a room or rooms in a hotel.
- 13. Permanent Resident.** A person who has occupied or has the right to occupancy of a room in a hotel as a patron or otherwise for a period exceeding thirty (30) consecutive days.
- 14. Records.** Includes, but is not limited to, the number of daily transactions, the Consideration or Rent for each occupancy, the revenues received for all lodging, cash receipts and sales journals, cash disbursements and purchase journals, general ledgers, copies of forms used to file Returns and other periodic reports with the County to comply with the Hotel Room Rental Tax Ordinance, copies of tax exemption documentation (certificate, proof of official purpose and proof of payment by the government), and all records relied upon in completing monthly and periodic Hotel Room Rental Tax returns, as well as related correspondence, and, if an Operator uses a Booking Agent to facilitate and collect Rents and remit Taxes, evidence of all such collections and remittances made by the Booking Agent.
- 15. Return.** A completed Hotel Room Rental Tax Remittance Form, on which the Operator makes a monthly statement of transactions concerning the Occupancy of Rooms for the subject Hotel, noting Consideration, Exemptions, and other required information, and used by the County to assess tax liability under the Hotel Room Rental Tax. If an Operator uses a Booking Agent to facilitate and collect Rents and remit Taxes, evidence of such collection and remittance shall be included in a Return.
- 16. Room.** A space in a Hotel set aside for use and occupancy by patrons, or otherwise, for consideration, having at least one bed or other sleeping accommodation in a room or group of rooms.

- 17. Tax.** The Hotel Room Rental Tax, as authorized by this Ordinance and Act 142 of 2000, as amended by Act 142 of 2012, and codified at 16 P.S. § 1770.7.
- 18. Tax Year.** The tax year for the Hotel Room Rental Tax shall be the same as the calendar year.
- 19. Temporary.** A period of time not exceeding thirty (30) consecutive days.
- 20. Transaction.** The activity involving the obtaining by a transient or patron of the use or occupancy of a Hotel room from which consideration is payable to the Operator under an express or an implied contract.
- 21. Transient.** Any individual who obtains an accommodation in any Hotel for him/herself by means of registering at the facility for the temporary occupancy of any room for the personal use of that individual by paying to the Operator of the facility, or a Booking Agent, if applicable, a fee in consideration thereof.
- 22. Treasurer.** The Office of the Treasurer of the County of Adams.
- 23. Tourist Promotion Agency or TPA.** Gettysburg Travel Council, Inc., trading and doing business as Destination Gettysburg.

SECTION IV - IMPOSITION, RATE AND PURPOSE OF TAX

1. Effective October 1, 2012, and reaffirmed April 18, 2018, there is imposed a Tax of five percent (5%) 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.
2. If a Booking Agent, acting for an Operator, collects payment for Rent, the Booking Agent must collect and remit the tax applicable to the amount charged by the Operator as well as any Accommodation Fee charged to the Transient. When remitting applicable taxes to the County, the Booking Agent shall include a report specifically identifying each County Operator for whom Rents were collected, the Accommodation Fee, the Discount Room Rate, and the amount of taxes remitted on each Operator's behalf. The failure of a Booking Agent to timely provide such report may subject the Booking Agent to the penalties outlined in Section VIII. Booking Agents shall be subject to the same timelines outlined in Section V, paragraph 3. An Operator shall not be liable for any tax owed for an Accommodation Fee received by a Booking Agent, but both the Operator and Booking Agent shall remain jointly liable for any taxes on Rents received otherwise.

SECTION V - COLLECTION, PAYMENT, REPORTS AND RETURNS OF TAX

1. Any Operator of a Hotel as defined in this Ordinance shall register with the Treasurer prior to the collection of Consideration for Occupancy of any Room within that Hotel, or within any Hotel managed by that Operator.
2. The Operator or Booking Agent shall collect the Tax imposed by this Ordinance from the patron of the room and pay it to the County as provided herein, and shall be liable to the County as agent thereof solely for the purpose of collection and payment of the Hotel Room Rental Tax to the County Treasurer as provided in this section.

3. Every Operator shall transmit to the County Treasurer, on or before the twentieth (20th) day of each month, a Return which shall contain the Operator's activity for the previous month for which the Return is made, the amount of Consideration received for the Transactions during the month for which the return is made, the amount of Tax collected by the Operator during that month, the amount of Exemptions provided, and such other information as the Treasurer may require. The Operator shall also compute and pay to the County Treasurer the Taxes collected by the Operator for that period and due to the County, which payment shall accompany the monthly return. Each Operator has an affirmative duty to file a monthly Return for that Hotel, even if no Consideration has been received, nor any Room rented, for the monthly reporting period. Each Operator is also required to retain tax exemption certificates and any other necessary proof for all tax Exemptions granted by that Hotel. If a Booking Agent collects Rents and remits taxes on behalf of an Operator, the Operator shall provide a Return which evidences all transactions with the Booking Agent related to the collection of Rents, Fees, and Taxes for the previous month. A Return shall not be considered complete without such evidence.

- a. Booking Agents that collect Rents and remit taxes on behalf of an Operator shall similarly provide to the County Treasurer an itemized statement. See Section IV, paragraph 2. Failure to do so may subject the Booking Agent to the penalties outlined in Section VIII.

4. For purposes of timely payment determination, a payment will be considered paid by the twentieth (20th) of the month when either: (a) a mailed Return and payment bears a postmark date of the twentieth (20th) or earlier of that month; or (b) the Return and payment are made in person at the Treasurer's Office during normal business hours of 8:00 a.m. until 4:30 p.m. (as may be modified), by the close of business on the twentieth (20th) of that month. Where the twentieth (20th) falls on a weekend or legal holiday, payment will be considered timely if the letter is postmarked with the next business day's date, or payment is made at the Treasurer's Office on the next business day.

5. The County Treasurer is hereby directed to collect the Tax from the Operator and Booking Agent and to deposit the revenues received therefrom in a special fund established solely for the purpose of this Ordinance. After deduction of the Administrative Fee, the Treasurer shall distribute seventy-five percent (75%) of the net tax revenues to the recognized TPA and twelve and one-half (12.5%) of the net tax revenues to qualifying municipalities.

6. The Commissioners are hereby authorized to establish rules and regulations concerning the collection of the Tax. A copy of the Hotel Room Rental Tax Ordinance Regulations is attached hereto as Exhibit "A." The Commissioners may modify these rules through action at any advertised public meeting.

7. Every report and Return required in compliance with the Ordinance concerning the payment and collection of the Tax shall be made upon a Remittance Form furnished by the County Treasurer's Office, a copy of which is approved as part of the rules and regulations, and included in Exhibit "A." The Treasurer may modify the Remittance Form from time-to-time, consistent with this Ordinance.

8. Every Operator shall maintain Records, which shall be made available to the Commissioners, the County Treasurer, the County Controller, and/or duly authorized agents (a "County Representative") upon request. Such Records shall be reviewed at least annually by a County Representative, and shall include, but not be limited to, the number of Transactions in each Hotel reflected on an hourly, daily or weekly basis, the rate(s) charged for each occupancy, the

Consideration received from all Transactions during the month for which each return is made, the Exemptions provided (with accompanying Tax Exemption certificates providing proof of tax exemption eligibility), the Records relied upon for all tax returns, as well as such other information the County representative may require.

SECTION VI - USE OF REVENUES

The County and the TPA and the qualifying municipalities shall use the proceeds from this tax in accordance with Act 142 of 2000, as amended by Act 142 of 2012.

SECTION VII - ADMINISTRATIVE FEE

An administrative fee currently set at \$107,194.11, and subject to biennial review, shall be retained by the County for the purpose of recouping administrative costs incurred in the accounting, managing, collecting and auditing of the Hotel Room Rental Tax. This fee shall be subject to an annual review, which shall ensure compliance with limitations contained in Act 142 of 2000, as amended by Act 142 of 2012, and codified at 16 P.S. § 1770.7. This fee is subject to biennial adjustment, as provided for in the enabling legislation. 16 P.S. § 1770.7(e.2)(2). Collection of the administrative fee will be based upon that new figure after every biennial adjustment, which will be computed by the County and written notice provided to the TPA.

SECTION VIII – PENALTIES AND ENFORCEMENT

An Operator violates the provisions of this Ordinance when that Operator fails to timely pay all due Taxes, fails to timely file a monthly Return (whether or not rooms are rented for the period), fails to register as a Hotel Operator, fails to provide adequate and acceptable business Records to support filed monthly hotel room rental tax Returns (including support for granted tax exemptions), or fails to fulfill any other obligation affirmatively required by this Ordinance. A Booking Agent that violates the provisions of this Ordinance by failing to timely supply required Records shall be subject to the same penalties as an Operator and treated as if it failed to file a required Return under the applicable conditions outlined below. If a Booking Agent otherwise willfully or negligently fails to comply with this Ordinance, it shall be subject to the penalties outlined in subsection 7 below. The County reserves the right to enforce such penalties through any and all legal means.

Persons violating any provision of this Ordinance may be subject to the following penalties:

1. A penalty of \$50 for failing to file a timely monthly Return.
2. A penalty of \$75 for failing to file a timely monthly Return, if such failure occurs within six (6) months of a previous untimely Return.
3. A penalty of \$150 for failing to file a timely Return, where such failure has occurred within six (6) months of two (2) or more previous untimely Returns. For purposes of this provision, a period of six (6) or more months must pass since the most recent untimely Return before an Operator will be treated as if a subsequent untimely Return is the first such untimely Return.
4. A penalty of \$25 for failing to register as an Operator of a Hotel, after receipt of written notification, and the passage of thirty (30) or more days since mailing of the notification.

5. There shall be imposed a one and one-half percent (1.5%) charge per month simple interest on all outstanding Taxes, penalties and other sums due and owing to the County.

6. Each separate violation, and separate day an Operator fails to comply with the Ordinance, may constitute a separate offense subject to the penalties and enforcement actions contained herein.

7. Any willful or negligent failure to comply with this Ordinance, other than those actions identified in Section VIII, 1 through 4, above, or after administration of those penalties for items 1 through 4, above, may subject Operators to a fine of \$200 for the first month when this has occurred, \$400 for the second month occurring within ninety (90) days of the first occurrence, and \$600 for the third and each subsequent occurrence within ninety (90) days of the previous occurrence. 16 P.S. § 509 (c) and (d).

8. Whenever any Operator shall fail to pay the Tax as herein provided, upon request of the County Treasurer, the County Solicitor or any designated licensed attorney may, in addition to any other remedy provided by law, file or cause to be filed a Municipal Tax Claim upon the Hotel in the name of the County and for the use of the County, as provided by law. In addition, The County Solicitor or any licensed designated attorney may bring or cause to be brought a civil action in any Court having jurisdiction to enforce the payment of all taxes and costs, including attorney fees and costs of prosecution, and late payment fees and penalties due.

9. All penalties and enforcement actions are cumulative. All fines and penalties shall be revenue solely of the County, as this is the product of County enforcement action.

10. The County may consider waiving late charges, penalties or interest, when extenuating or unusual circumstances exist. Any such request for waiver shall be made in writing to the Treasurer and shall include the extenuating or unusual circumstances that are claimed as the reasons for the waiver. The decision to issue a complete waiver, partial waiver, or to deny the request for the waiver, will rest solely with the Board of Commissioners, or its designee, who will issue a response in writing within thirty (30) days of receipt of the request in the Commissioners' Office.

SECTION IX – APPEAL PROCESS

A Hotel Operator or Booking Agent aggrieved by any decision of the County or the duly authorized agent of the County with respect to the amount due for the Hotel Room Rental Tax, late charges, interest, costs, attorney fees, fines, or other enforcement actions, may appeal the decision as provided for by the Pennsylvania Local Agency Law, Act 53 of 1978, P.L. 202, codified at 2 Pa.C.S. § 551, and applicable Pennsylvania Rules of Civil Procedure.

SECTION X – TOURIST PROMOTION AGENCY

1. The TPA shall submit an audited report on income and expenditures annually to the County and shall annually certify that revenues received from the Hotel Room Rental Tax were used in accordance with Act 142 of 2000, as amended by Act 142 of 2012, as amended. The TPA shall maintain documentation, which shall be made available to the Commissioners, the County Treasurer, the County Controller, and/or duly authorized agents (a "County Representative") upon request, supporting said certification.

2. The TPA shall compile and provide to the County on a monthly basis, and in a manner acceptable for certification, a list of the Hotels operating within the County, the municipalities with police forces meeting the requirements contained at 16 P.S. § 1770.7(c)(2)(ii) and (iii), the total number of Hotel rooms in the municipalities with said police forces, and the number of Hotel rooms within each of the same municipalities.

SECTION XI – DISCLOSURE OF INFORMATION

All reports, Returns, and forms submitted to the Treasurer or the County are subject to public disclosure under the Pennsylvania Right to Know Law (“RTKL”). The Treasurer shall not disclose any confidential information that is otherwise protected by law.

SECTION XII - REPEAL

Ordinance No. 2 of 2018 is repealed, effective midnight, February 23, 2022. All resolutions or ordinances, or parts of resolutions or ordinances, in conflict with the provisions of this Ordinance, are hereby repealed.

SECTION XIII - SEVERABILITY

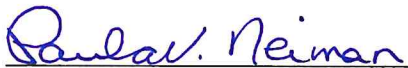
If any section, clause, phrase, portion or provision of this Ordinance is for any reason determined by a court of competent jurisdiction to be invalid, such holding shall not affect the validity of the remaining portion of the Ordinance.

SECTION XIV - EFFECTIVE DATE


This Ordinance shall be effective February 24th, 2022 at 12:01 a.m., and shall remain in effect until the expiration of the appropriate enabling legislation, or amendment thereof, or by appropriate action of the Commissioners.

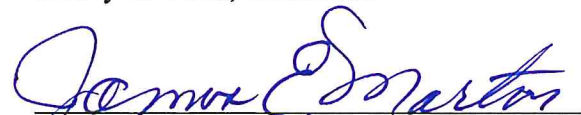
DULY ENACTED AND ORDAINED, in a public meeting duly convened, this 23rd day of February, 2022.

ATTEST:


Paula V. Neiman, Chief Clerk

ADAMS COUNTY COMMISSIONERS


Randy L. Phiel, Chairman


James E. Martin, Vice Chairman


Marty Karsteter Qually, Commissioner

EXHIBIT “A”

COUNTY OF ADAMS HOTEL ROOM RENTAL TAX ORDINANCE REGULATIONS

A. DEFINITIONS

As used hereinafter, those words which are the subject of the definitions specified in the Hotel Room Rental Tax Ordinance of Adams County (“County”), at Section III thereof, shall have the identical meaning therein defined and are incorporated herein.

B. IMPOSITION OF TAX

1. Rate of Tax: The Hotel Room Rental Tax (“Tax”) is imposed at the rate of five percent (5%), or such percentage as shall be further provided by any amendment to the Hotel Room Rental Tax Ordinance, of the consideration received by each Operator of a Hotel within the County from each transaction of renting a room or rooms to a transient. As used herein, renting shall mean the act of paying or being paid consideration, whether received in cash money or otherwise, for occupancy.
2. Collection of Tax by Operator: The Tax is to be collected by the Operator of each Hotel, at the time of payment, from each person who pays the consideration of renting a room, or by the Booking Agent at the time of the reservation.
3. Collection of Tax by Booking Agent: If the Booking Agent, acting for the Operator, collects payment for Rent, the Booking Agent must collect and remit directly to the County, Office of the Treasurer, the tax due on the amount charged by the Operator as well as on any Accommodation Fee charged to the Transient.
4. Effective Date. The Tax shall be applicable to all transactions specified in regulation B(1), above, and as further set forth herein, which occur on or after the effective date of the County’s Hotel Room Rental Tax Ordinance, and these regulations, which is February 23rd, 2022.

C. ITEMS SUBJECT TO TAX

The occupancy of any room, for consideration, having at least one bed or sleeping accommodation, is subject to the Tax. This shall include any group or suite of rooms in which a patron has occupancy, at least one of which rooms has at least one bed or other sleeping accommodation, and between which there is direct access by any means including a doorway or inside hallway.

It will be the duty of the Commissioners and staff, using information provided by other County offices and personnel, to determine what business entities are included within the definition of “Hotel” when uncertainty exists. It will also be the responsibility of the Commissioners to ensure an annual review of records has been undertaken to ensure all businesses that should be included within the purview of this Ordinance are collecting this Tax and filing the required reports.

It is the duty of the TPA to compile and provide to the Commissioners on a monthly basis, and in a manner acceptable for certification, the municipalities with police forces meeting the requirements contained at 16 P.S. § 1770.7(c)(2)(ii) and (iii), the total number of Hotel rooms in each municipality with a police force, and the number within each of the same municipalities.

D. PERMANENT RESIDENTS

The Tax is imposed for occupancy of Hotel rooms by Transients and not by permanent residents. After a person has occupied or had the right to occupy a room for thirty (30) consecutive days, he or she is no longer a "Transient" as defined in the Ordinance. His or her status as a "permanent resident" is effective for the rental period commencing when the expiration of the thirtieth (30th) consecutive day of occupancy occurs and continues thereafter so long as the occupancy remains continuous and uninterrupted. Thus, if a person completes his or her thirtieth (30th) day of consecutive occupancy during, or at the expiration of, a particular rental period, he or she is a permanent resident for that entire rental period even though, during a part of the period, he or she had not yet established his or her status as a permanent resident. He or she shall remain a permanent resident for each rental period thereafter in which his or her occupancy continues uninterrupted in the same Hotel. He or she is not a Permanent Resident, however, as to any rental period prior to the particular rental period during or at the expiration of which he or she completed his or her thirtieth (30th) day. As to such prior rental periods, he or she was a "Transient."

If a Hotel Operator collects tax in advance for a rental period during or at the expiration of which the patron becomes exempt from the Tax by reason of the patron becoming a permanent resident, the Operator must refund the tax so collected and should not report or remit such erroneously collected tax to the Treasurer. If the Tax has been paid erroneously to the County for an individual no longer a Transient, the Hotel Operator should request a refund of that portion of the Tax previously paid. The request should be made on business stationery, identifying the individual, the date the individual became a permanent resident for the purpose of the Ordinance, the period for which the Tax was paid for this individual, and the refund requested. The Hotel Operator may make a request for multiple refunds in one letter. However, the information required above must be provided for each individual for whom a refund is requested. The County Treasurer's Office will have fifteen (15) business days to provide this refund to the Hotel Operator.

A rental period, for the purpose of this subsection, is a period of time, during which, under and subject to the terms of a legally enforceable contract, a Transient has a continuous right to occupy a Room or Rooms in a Hotel and is legally bound to pay Consideration. A mere statement of intention to occupy, or to permit Occupancy, on the part of an occupant or Hotel 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 exist for thirty (30) consecutive days to attain Permanent Resident status.

The status of Permanent Resident only continues so long as the Occupancy or right of occupancy continues uninterrupted. A Permanent Resident who vacates his or her Hotel and breaks his or her consecutive and continuing occupancy loses his or her status as Permanent Resident, and, with respect to his or her next Occupancy, he or she does not resume his or her status as a Permanent Resident unless and until he or she again completes thirty (30) consecutive days of Occupancy. A transfer from one Hotel to another, even though both Hotels are owned by the same Operator, is a break in Occupancy.

E. EXEMPTIONS

1. Permanent Residents: A Permanent Resident as that term is defined in the Ordinance is excluded from tax liability upon the Occupancy of any Room or Rooms in a Hotel for any rental period during which, or at the expiration of which, he or she is or becomes a Permanent Resident.

2. Requests for Exemption: Other statutory exemptions shall be considered. A federal or Pennsylvania state statute or regulation, or other basis providing for such relief, should be noted. Written proof may be required for submission with the monthly Return.
3. Records of Exempt Occupancies: The Hotel Operator shall maintain records to support each exempt occupancy, including but not limited to 1) a completed Adams County Exemption Form or Pennsylvania Exemption Certificate specifically marked as exempt from "Additional Local, City, County Hotel Tax", together with 2) proof that the individual is on official business and 3) proof of direct payment by the government organization or official credit card.

F. REPORTS, RETURNS, PAYMENT AND COLLECTION OF TAX

1. Collection from Patron: The Operator or Booking Agent shall collect the Tax imposed as required by the Hotel Room Rental Tax Ordinance upon the occupancy of any room or rooms in a Hotel for any rental period. If the occupant becomes a Permanent Resident at the conclusion or during the period the taxes do not need to be included in the Return, but notation on the Return is required (as an exempt resident).
2. Monthly Return by Operator: Every Operator shall transmit to the County Treasurer, on or before the twentieth (20th) of each month, or the next business day if the twentieth (20th) day falls on a weekend or holiday, a return which shall contain the Operator's activity for the previous month for which the return is made. This report shall include the amount of Consideration received for the transactions during the month for which the return is made, the amount of Tax collected by the Operator during that month, a completed exemption form, and such other information as the Treasurer may require. Returns noting no Room transactions for the previous month are also required. Additional reporting requirements may be established, from time to time, if they are believed beneficial to administration of the Hotel Room Rental Tax program.
3. Payment to the Office of Treasurer: Every Operator and Booking Agent, at the time of filing every return required by this Section, shall compute and pay to the County Treasurer the taxes collected and due to the County during the period for which the report is made.
4. Payment of Tax Directly to the County: The Booking Agent shall collect the Tax imposed as required by the Hotel Room Rental Tax Ordinance at the time of the reservation of the room or rooms. The tax shall be paid over directly to the County, Office of the Treasurer, together with a report specifically identifying each County Operator for whom Rents were collected, the Accommodation Fee, the Discount Room Rate, and the amount of taxes remitted on each Operator's behalf.
5. Interest and Penalties for Late Returns: If any amount of tax due is not remitted by the due date, interest at the rate of one and one-half percent (1.5%) of the amount of the unpaid tax shall be assessed for each month or fraction thereof during which the tax shall remain unpaid, together with the penalty specified in the Ordinance Section VIII. This interest and penalty will be computed by the Treasurer's Office and charged to those not filing timely returns, as defined in the Ordinance, Sections V and VIII, and this Section F. of these regulations.
6. Records of Operation: Every Operator shall maintain records which shall be made available to the Commissioners, Controller and/or the Treasurer and duly authorized agents, upon request. These

shall include, but not be limited to, the number of transactions in each Hotel reflected on an hourly, daily, or weekly basis, the rate(s) charged for each occupancy, the consideration received from all transactions during the month for which each return is made, all exemptions claimed, the support for the exemptions, and all other records, the Controller or other representative or agent may require.

COUNTY OF ADAMS - HOTEL ROOM RENTAL TAX REMITTANCE FORM

Hotel Room Rental Tax is imposed at the rate of 5% of the consideration received by an Operator and/or Booking Agent for each room rental. See Adams County Ordinance No. 1 of 2022. Operators are responsible to collect the tax from their guests and must file a remittance form and remit the amount due on or before the twentieth (20th) day of each month for the prior month. Forms must be submitted each month even if no revenue was received.

Period Covered (Month/Year): _____

HOTEL INFORMATION

Facility Name: _____

Address: _____

Contact Name and Phone: _____

Contact E-mail: _____

Mailing Address If Different Than Facility Address: _____

TAX DUE

Line 1	Gross Revenue - Total Gross Lodging Receipts	\$	
Line 2	Exempt Revenue - Operator Must Maintain Proper Documentation	\$	
Line 3	TAXABLE REVENUE (L1 - L2)	\$	

	Tax Rate - 5%		0.05
Line 4	TOTAL TAX DUE (L3 x 5%)	\$	

Line 5	Credit for Tax Remitted by Airbnb	\$	
Line 6	Credit for Tax Remitted by Vrbo/Homeaway	\$	
Line 7	Credit for Tax Remitted by _____	\$	
Line 8	BALANCE DUE FROM OPERATOR (L4 - L5 - L6 - L7)	\$	

Line 9	Actual Tax Collected by Operator	\$	
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Line 10	TAX DUE FROM OPERATOR (Greater of Line 8 or 9)	\$	
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Line 11	Operator Adjustments (+/-) Explain on Separate Page	\$	
Line 12	ENCLOSED PAYMENT (L10 + L11)	\$	

Note: Late Payment Penalties and Interest will be calculated by the Treasurer and billed to the Operator

I hereby certify that this form has been reviewed by me and to the best of my knowledge the information contained herein is a full, true, correct and a complete disclosure of all tax collected or incurred during the period indicated on this return. Any person who willfully fails to or refuses to collect and remit the tax, fails to pay the tax, fails to file a return, files a fraudulent or false return, attempts to prevent full disclosure of taxable hotel sales or presents for payment of the tax a check which is returned to the County of Adams as uncollectable is subject to legal action.

Signature: _____

Date: _____

Title: _____

Make checks payable to "County of Adams" and deliver to the Adams County Treasurer, 117 Baltimore Street, Room 101, Gettysburg, PA 17325. Phone: 717-337-9833. Retain a copy for your records. Your cancelled check is your receipt.