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THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2082 Session of 2025

INTRODUCED BY DALEY, POWELL, WAXMAN, HILL-EVANS, SANCHEZ, MALAGARI, D. WILLIAMS, INGLIS, CERRATO, CEPEDA-FREYTIZ AND KINKEAD, DECEMBER 5, 2025

AS REPORTED FROM COMMITTEE ON TOURISM, RECREATION AND ECONOMIC DEVELOPMENT, HOUSE OF REPRESENTATIVES, AS AMENDED, JUNE 30, 2026

AN ACT

Amending the act of March 4, 1971 (P.L.6, No.2), entitled "An act relating to tax reform and State taxation by codifying and enumerating certain subjects of taxation and imposing taxes thereon; providing procedures for the payment, collection, administration and enforcement thereof; providing for tax credits in certain cases; conferring powers and imposing duties upon the Department of Revenue, certain employers, fiduciaries, individuals, persons, corporations and other entities; prescribing crimes, offenses and penalties," in hotel occupancy tax, further providing for imposition of tax.

The General Assembly of the Commonwealth of Pennsylvania hereby enacts as follows:

Section 1. Section 210 of the act of March 4, 1971 (P.L.6, No.2), known as the Tax Reform Code of 1971, is amended to read:

Section 210. Imposition of Tax.--(a) There is hereby imposed an excise tax of six per cent of the rent upon every occupancy of a room or rooms in a hotel in this Commonwealth, which tax shall be collected by the operator from the occupant and paid over to the Commonwealth as herein provided.

(a.1) If a booking agent, acting for an operator, collects

payment for rent, the booking agent [must] shall collect and remit the following:

(1) [The] the tax imposed under [this section.] subsection (a);

(2) [Any] all additional or optional hotel [tax] taxes imposed under any of the following:

(i) The act of June 5, 1991 (P.L.9, No.6), known as the "Pennsylvania Intergovernmental Cooperation Authority Act for Cities of the First Class";

(ii) The act of December 21, 1998 (P.L.1307, No.174), known as the "Community and Economic Improvement Act";

(iii) 64 Pa.C.S. Ch. 60 (relating to Pennsylvania Convention Center Authority);

(iv) [Articles XVII and XXIII of the act of August 9, 1955 (P.L.323, No.130), known as "The County Code"; or] 16 Pa.C.S. Chs. 173 (relating to third class county convention center authorities) and 175 (relating to hotel tax); or

(v) The act of July 28, 1953 (P.L.723, No.230), known as the "Second Class County Code."

(b) Notwithstanding any provision of law to the contrary, the following shall apply:

(1) The tax collected and remitted [tax imposed under] in compliance with subsection [(a)(1)] (a.1)(1) shall be deposited into the Tourism Promotion Fund established under section 212.

(2) The tax collected and remitted [tax imposed under] in compliance with subsection [(a)(2)] (a.1)(2) shall be deposited in accordance with a county ordinance.

(3) In addition to powers under this act or any other act, a county may require, by ordinance, an operator, hotel or booking agent to remit any of the following information related to each

hotel rental transaction on an information return on a ~~monthly~~ QUARTERLY basis: <--

~~(i) the name of the operator or hotel on behalf of which rents were collected;~~ <--

~~(ii) the accommodation fee;~~

~~(iii) the discount room rate; and~~

~~(iv) the amount of taxes collected on behalf of each hotel or operator.~~

(I) THE ADDRESS OF EACH HOTEL OR OPERATOR ON BEHALF OF WHICH RENTS WERE COLLECTED. <--

(II) THE AMOUNT OF RENT, INCLUDING ANY ACCOMMODATION FEE, DISCOUNT ROOM CHARGE OR OTHER TAXABLE RECEIPT AND THE AMOUNT OF TAXES REMITTED FOR EACH HOTEL OR OPERATOR.

(4) Any records received by a county under paragraphs (2) and (3) shall be for the purpose of administering and auditing the collection of the county's taxes and shall be exempt from public access under the act of February 14, 2008 (P.L.6, No.3), known as the "Right-to-Know Law."

(5) A COUNTY THAT ENACTS AN ORDINANCE SHALL POST THE ORDINANCE AND THE ACCOMPANYING REGULATIONS OR FORMS, IF ANY, ON THE PUBLICLY ACCESSIBLE INTERNET WEBSITE OF THE COUNTY. <--

(6) INFORMATION REPORTED UNDER THIS SECTION SHALL BE CONSIDERED CONFIDENTIAL TAXPAYER INFORMATION AND SUBJECT TO 53 PA.C.S. § 8437 (RELATING TO CONFIDENTIALITY OF TAX INFORMATION).

(c) An operator shall not be liable for tax owed regarding an accommodation fee.

(d) A booking agent shall not be required to separately disclose to an occupant the amount of the tax imposed that relates to a discount room charge versus an accommodation fee.

Section 2. This act shall take effect in 60 days.