

Legislation Text

File #: 120955, **Version:** 0

Amending Chapter 19-2400 of The Philadelphia Code, entitled “Hotel Room Rental Tax,” by increasing the rate at which the Hospitality Promotion Tax is imposed and providing for terms for the deposit and distribution of the revenues from such additional tax, all under certain terms and conditions.

THE COUNCIL OF THE CITY OF PHILADELPHIA HEREBY ORDAINS:

SECTION 1. Chapter 19-2400 of The Philadelphia Code is amended to read as follows:

CHAPTER 19-2400. HOTEL ROOM RENTAL TAX.

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§19-2402.2. Imposition and Rate of Hospitality Promotion Tax.

(1) There is hereby imposed, in addition to the tax imposed by the preceding Sections 19-2402 and 19-2402.1 and notwithstanding any maximum rate of tax set forth therein, an excise tax of one and two-tenths percent (1.2%) on the consideration received by each operator of a hotel within the City from each transaction of renting a room or rooms to accommodate transients. [The tax shall be collected by the operator from the patron of the room and paid over to the City pursuant to Sections 19-2403 and 19-2405 and shall be known as the Philadelphia Hospitality Promotion Tax.]

(2) There is hereby imposed, in addition to the tax imposed by the preceding Sections 19-2402 and 19-2402.1 and subsection (1) hereof and notwithstanding any maximum rate of tax set forth therein, an excise tax of three-tenths percent (0.3%) on the consideration received by each operator of a hotel within the City from each transaction of renting a room or rooms to accommodate transients.

(3) The taxes imposed pursuant to this Section shall be collected by the operator from the patron of the room and paid over to the City pursuant to Sections 19-2403 and 19-2405 and shall collectively be known as the Philadelphia Hospitality Promotion Tax.

§ 19-2403. Deposit and Distribution of Tax Revenues.

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(4) With respect to the revenues received pursuant to Section 19-2402.2(1), relating to Imposition and Rate of Hospitality Promotion Tax:

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(5) With respect to the revenues received pursuant to Section 19-2402.2(2), relating to Imposition and Rate of Hospitality Promotion Tax:

(a) There shall be deposited in a special fund, established pursuant to subsection (1), for the use

of the Marketing and Tourism Agencies (as defined in subsection (3)), one hundred percent (100%) of all revenues received from taxes imposed pursuant to this Section.

(b) All amounts deposited for the use of the Marketing and Tourism Agencies shall be divided equally between the Regional attractions marketing agency and the Tourist promotion agency.

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SECTION 2. This Ordinance shall take effect July 1, 2013.

Explanation:

[Brackets] indicate matter deleted.

Italics indicate new matter added.