



**BUTLER COUNTY
HOTEL ROOM RENTAL TAX TRAINING
JULY 12, 2016**

**PRESENTED BY
DIANE R. MARBURGER, CTP
COUNTY TREASURER**

**MICHAEL H. PEULER, CPA, CFP
INDEPENDENT AUDITOR**

OVERVIEW

- **History**
- **Rules & Regulations – Latest updates**
- **Audit Process – How to have a successful audit**
- **Questions & Answers**

HISTORY **CREATION OF TPA**

- The PA County Code added Section 1999(d) on October 21, 1965 allowing for Tourist Promotion Agencies within the counties of the Commonwealth of PA

HISTORY OF TOURISM PROMOTION AGENCIES IN BUTLER COUNTY

- Butler County Chamber of Commerce acted as the TPA 1998-2000
- BOC designated the Butler County Tourism Bureau as the Tourist Promotion Agency in 2001 through resolution which was concurred by resolution of governmental bodies in Butler County which have 50% of total population of county

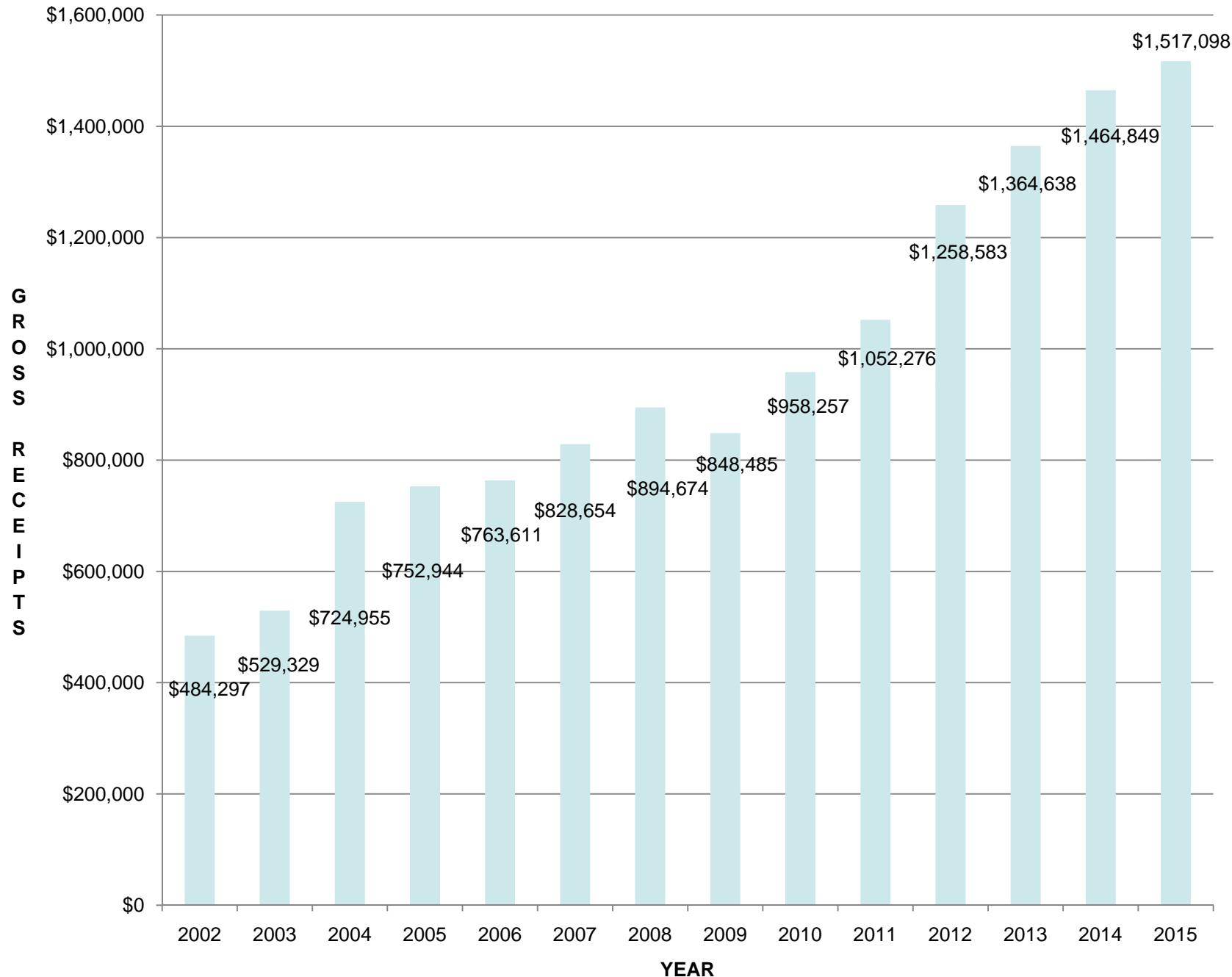
HISTORY OF EXCISE **HOTEL ROOM RENTAL TAX**

- Act 142 of 2000 added §1770.6 to the County Code granting the BOC the authority to levy a 3% excise tax on renting sleeping rooms to transients. Applied to 3rd – 8th class counties(December 2000)
- Act 18 of 2016 repealed §1770.6 and replaced it with §1770.10 allowing for an excise tax not to exceed 5%

HISTORY EXCISE **HOTEL ROOM RENTAL TAX**

- BOC approved Ordinance 2001-01 to levy a 3% excise tax on hotel rooms on October 17, 2001 effective January 1, 2002
- BOC approved Ordinance 2016 - 02 To levy a 5% excise tax on hotel rooms on July 6, 2016 effective August 1, 2016.

BUTLER COUNTY GROSS HRRT RECEIPTS 2002 - 2015



ORDINANCE PROVISIONS

- Definitions
- Recordkeeping requirements
- Administration of Tax filing, collection and payment
- Penalties for failure to comply with recordkeeping, filing, collection, and payment of Tax
- County Treasurer shall collect tax and deposit HRRT tax receipts in a special fund
- County retains 4% of total HRRT receipts
- BCTB receives 96% of total HRRT receipts
- Use of revenues to directly fund County-wide tourism, convention promotion, and tourism development

HRRT RULES & REGULATIONS

SECTION 1

OBJECTIVES

- Uniform collection and reporting practice for all Operators
- Identifies County Treasurer as administrator of tax collection and remittance process

HRRT RULES & REGULATIONS

SECTION 1

REGISTRATION

- Within 30 days after commencing business within the geographic boundaries of Butler County, each Operator of a Hotel will register with the County Treasurer
- The Treasurer will issue a Certificate of Authorization to collect the 5% excise tax

HRRT RULES & REGULATIONS

SECTION 1

DEFINITIONS OF TERMS

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.

HRRT RULES & REGULATION

SECTION 1

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.

HRRT RULES & REGULATIONS

SECTION 1

***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 for a Room or Rooms in a Hotel for any temporary period.

***County* — County of Butler.**

HRRT RULES & REGULATIONS

SECTION 1

Hotel—A hotel, motel, 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 accommodations; 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; or any place recognized as a hostelry or any cabin.

HRRT RULES & REGULATIONS

SECTION 1

Hotel - **DOES NOT** include any of the following:

- A charitable institution
- A portion of a facility that is devoted to persons who have an established permanent residence
- A college or university student residence hall currently occupied by students enrolled in a degree program.
- An educational or religious institution camp for children, including a camp registered under the act of 1959 for children, youth and adults
- A hospital
- A nursing home
- Part of a campground that is not a cabin

HRRT RULES & REGULATIONS

SECTION 1

Occupancy—The use or possession, or the right to the use or possession by a person, other than a Permanent Resident of any Room or Rooms in a Hotel for any purpose, or the right to the use or possession of the furnishings, services or to the services accompanying the use and possession of the room.

HRRT RULES & REGULATIONS

SECTION 1

Operator—An individual, partnership, non-profit 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 hotel to the public for consideration.

HRRT RULES & REGULATIONS

SECTION 1

Patron—A natural person who pays the Consideration for the Occupancy of a Room or Rooms in a Hotel.

Permanent Resident—A natural person who has occupied or has had the right to occupy a Room or Rooms in a Hotel for 30 consecutive days or more.

HRRT RULES & REGULATIONS

SECTION 1

Records – Includes , but is not limited to, the number of daily transactions, the rate of each Occupancy, the revenues received from all transactions, cash receipts and sales journals, cash disbursements and purchase journals, and general ledgers.

HRRT RULES & REGULATIONS

SECTION 1

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 a group of Rooms.

Tax Year – The tax year is the calendar year.

HRRT RULES & REGULATIONS

SECTION 1

Transient – An individual who obtains accommodations 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.

HRRT RULES & REGULATIONS

SECTION 1

Treasurer – The office of the Treasurer of the County of Butler.

HRRT RULES & REGULATIONS

SECTION 2

IMPOSITION & COMPUTATION OF TAX

5% Excise Tax

Example: \$124/night room

$\$124 \times .05 = \6.20 hotel tax/night

HRRT RULES & REGULATIONS

SECTION 2

OPERATOR RESPONSIBILITY

Presumption of Taxability applies to all Patrons unless the contrary is established by the Operator.

HRRT RULES & REGULATIONS

SECTION 2

PERMANENT RESIDENT

- 30 consecutive days of Occupancy by a natural person at the same hotel
- On the 31st day, the Patron becomes a Permanent Resident and is eligible to receive refund of HRRT that was paid previously

HRRT RULES & REGULATIONS

SECTION 2

Example: \$85/night

$\$85 \times .05 = \$4.25/\text{night hotel tax}$

$\$4.25 \times 30 \text{ days} = \127.50

Due back to Permanent Resident

(Line F hotel operators monthly/quarterly reports)

(Line G for B&B operators quarterly reports)

HRRT RULES & REGULATIONS

SECTION 3

- WHO IS EXEMPT FROM TAX?**

HRRT RULES & REGULATIONS

SECTION 3

No person or entity other than those referred to in the list below may be exempt from the Hotel Room Rental Tax

- Permanent Resident

Note: Permanent Residence status is only attainable by a natural person and not a firm, partnership, association, corporation, fiduciary or other entity.

HRRT RULES & REGULATIONS

SECTION 3

- Ambassadors, ministers & consular officers of foreign governments
- Ambassadors, ministers and other diplomatic representatives of foreign governments properly accredited to the United States are exempt from Tax upon their Occupancy of Room or Rooms. This exemption does not apply to consular officers or to officers of foreign governments other than those specified in this section, unless such exemption arises from treaties or reciprocal agreements existing between such foreign governments and the United States.

HRRT RULES & REGULATIONS

SECTION 3

- U.S. government or its agencies
- Occupancy of rooms by the Government of the United States, or its agencies, or by an employee or representative of the Government of the United States or its agencies, when the Occupancy is solely for official purposes and the Consideration is paid by the Government of the United States or its agencies, is exempt from Tax.

HRRT RULES & REGULATIONS

SECTION 3

- Commonwealth of PA employees or its agencies
- Occupancy of Rooms by the Commonwealth of Pennsylvania or its agencies, or by an employee or representative of the Commonwealth or its agencies, when such Occupancy is solely for official purposes, and the Consideration is paid by the Commonwealth of Pennsylvania or its agencies directly, is exempt from Tax.

HRRT RULES & REGULATIONS

SECTION 3

Other exempt entities

- Federal Credit Unions
- Commonwealth credit unions
- Public authorities created under the act of June 28, 1935 (P. L. 463) and the Municipal Authorities Act of 1945
- Co-operative agriculture
- Electric cooperative corporations

HRRT RULES & REGULATIONS

SECTION 3

- American Red Cross – as authorized by the Butler County Board of Commissioners

HRRT RULES & REGULATIONS

SECTION 3

WHO IS NOT EXEMPT FROM TAX?

HRRT RULES & REGULATIONS

SECTION 3

- National Banks, Federal Savings and Loan Associations, Joint Stock Land Banks, National Park Commissioners, or their employees or representatives, or Federal licensees such as warehouses, stockyards, construction contractors engaged in the improvement of real estate owned by a Federal agency, or similar corporations, companies, institutions, or persons, or their employees or representatives, regardless of the purpose of the Occupancy, are NOT exempt from the Hotel Room Rental Tax.

HRRT RULES & REGULATIONS

SECTION 3

- Members of the Armed Forces are not exempt from Tax upon Occupancy of rooms unless acting as authorized representatives of the Government of the United States or one of its agencies and are otherwise entitled to exemption

HRRT RULES & REGULATIONS

SECTION 3

- Local government be it a county or municipality

HRRT RULES & REGULATIONS

SECTION 3

- Religious organizations, charities, educational institutions, etc.



PENNSYLVANIA EXEMPTION CERTIFICATE

This form cannot be used to
obtain a Sales Tax License
Number, PTA License Number
or Exempt Status.

Read Instructions
On Reverse Carefully
(Please Print or Type)

THIS FORM MAY BE PHOTOCOPIED - VOID UNLESS COMPLETE INFORMATION IS SUPPLIED

CHECK ONE: PENNSYLVANIA TAX UNIT EXEMPTION CERTIFICATE (USE FOR ONE TRANSACTION)
 PENNSYLVANIA TAX BALANCE EXEMPTION CERTIFICATE (USE FOR MULTIPLE TRANSACTIONS)

Name of Seller, Vendor, or Lessor

Street _____ City _____ State _____ ZIP Code _____

NOTE: Do not use this form for claiming a exemption on the registration of a vehicle. To claim an exemption from tax for a motor vehicle, seller, semi-trailer or trailer with the PA Department of Transportation, Bureau of Motor Vehicles, use one of the following forms:

FORM MV-1 Application for Certificate of Title (first time registration)

FORM MV-4ST Vehicle Sales and Tax Return/Application for Registration (other registrations)

Property and services purchased or leased using this certificate are exempt from tax because: (Select the appropriate paragraph from the back of this form, check the corresponding check box and insert information requested.)

1. Property or services will be used directly and predominantly by purchaser in performing purchaser's operation at: _____
 2. Purchaser is an: _____
 3. Property will be used under License Number: _____ (If purchaser does not have a PA Sales Tax License Number, include a statement under Number 7 explaining why a number is not required.)
 4. Purchaser is an: _____ Adding Exempt Number _____
 5. Property or services will be used directly and predominantly by purchaser performing a public utility service.
 PA Public Utility Commission PUC Number: _____ and/or US Department of Transportation MCRAZ
 6. Exempt wrapping supplies. License Number: _____ (If purchaser does not have a PA Sales Tax License Number, include a statement under Number 7 explaining why a number is not required.)
 7. Other: _____
(Explain in detail and attach on reverse side.)

I am authorized to execute this certificate and claim this exemption. Mailed or faxed Certificate by seller, lessor, buyer, lessee or their representative is
processable by fax and e-mail.

Name of Purchaser or Lessee Signature _____ EIN _____ Date _____

Street _____ City _____ State _____ ZIP Code _____

1. ACCEPTANCE AND VALIDITY:

If this certificate is to be valid, the seller/lessor shall execute good faith in accepting this certificate, which includes: (1) the certificate shall be completed properly, (2) the certificate shall be in the seller/lessor's possession within 30 days from the date of issuance, (3) the certificate does not contain information which is knowingly false, and (4) the property or service(s) conform with the exemption to which the customer is entitled. For more information, refer to Exemption Circular, Taxa 41 PA Code 920.2. An local certificate may subject the seller/lessor to the tax.

2. REPRODUCTION OF FORM:

This form may be reproduced but shall contain the same information as appears on this form.

3. RETENTION:

The seller or lessor must retain this certificate for at least four years from the date of the exempt sale to which the certificate applies.

DO NOT RETURN THIS FORM TO THE PA DEPARTMENT OF REVENUE.

4. EXEMPT ORGANIZATIONS:

This form may be used in conjunction with Form REV-4715, Exempt Organization Declaration of Sales Tax Exemption, when a purchase of \$200 or more is made by an organization which is registered with the PA Department of Revenue as an exempt organization. These organizations are assigned an exemption number, beginning with the two digits 75 (example: 75-00000-0).

HRRT RULES & REGULATIONS

SECTION 3

- Requests for Exemptions – *Golden Rule*
- The burden of proving that a Room is not taxable is the sole responsibility of the Operator who must demonstrate the same through accurate records. Any request for exemption from payment of the Hotel Room Rental Tax liability based upon Federal, State, or Local statutory authority or other proper entitlement shall be reviewed by the Operator on a case by case basis to determine the nature and extent of the requested exemption.

HRRT RULES & REGULATIONS

SECTION 3

EXEMPTION RECORDS – maintained by operators

- Exemption Certificates**
- Letters of Exemption**
- Direct payment permits**
- Copies of identification cards**
- Patron's job number, employer, address of employer**
- Any other proof of eligibility for exempting tax**

**MONTHLY/QUARTERLY EXEMPTION STATEMENT
BUTLER COUNTY HOTEL ROOM RENTAL TAX**

Collection Period _____/_____/_____ through _____/_____/_____ Hotel Room Rental Tax #_____

Hotel Room Rental Tax #_____

Business Name _____

The undersigned claims exemption from the Butler County Hotel Room Rental Tax for the following permanent residents and other exempt occupants, as defined by statute and ordinance. Copies of Butler County Exemption Certificate attached.

Room #	Previously reported	Other	Guest	Address	Room Rental Charge	Date Occupancy Began
1	Y / N	<input type="checkbox"/>	1.		\$	/ /
2	Y / N	<input type="checkbox"/>	2.		\$	/ /
3	Y / N	<input type="checkbox"/>	3		\$	/ /
4	Y / N	<input type="checkbox"/>	4		\$	/ /
5	Y / N	<input type="checkbox"/>	5.		\$	/ /
6	Y / N	<input type="checkbox"/>	6.		\$	/ /

Total exempt receipts..... \$ (line 2 on Monthly Report)

Submitted by: _____ Date: _____ / _____ / _____

Hotel operators are obligated to maintain records to support and identify this type of exemption i.e. copies of exemption certificates or other identifying documents.

THIS FORM MUST ACCOMPANY YOUR MONTHLY TAX RETURN

SUBMIT BY THE 20TH OF EACH MONTH FOR THE PRIOR MONTH/QUARTER

****RETAIN COPY FOR YOUR FILES****

This form can be duplicated or downloaded from the Butler County Treasurer's web page at www.co.butler.pa.us

HRRT RULES & REGULATIONS

SECTION 3

OPERATOR PENALTY OF INADEQUATE RECORDS

- In any case where an Operator fails to maintain adequate support documentation as required under these Rules and Regulations, any Room for which there is inadequate records shall be considered to be occupied for the entire period for which the supporting records are lacking.

HRRT RULES & REGULATIONS

SECTION 4

REPORTS filed by operators & booking agents

- All reports are available online at the Treasurer's website www.co.butler.pa.us
- Monthly/Quarterly Tax Collection
- Monthly/Quarterly Exemption Recap
- Exemption Certificate

HRRT RULES & REGULATIONS

SECTION 4

Monthly/Quarterly Tax Collection Report

- Due to the Treasurer's Office on or before 20th of each month or quarter-end
- Reflects the prior calendar month's/quarter's information

HRRT RULES & REGULATIONS SECTION 4

Monthly Return Litmus Test

- Returns are required to be submitted by the Hotel Operator or Booking Agent when hotel's occupancy tax liability for the (3rd) third calendar quarter of the preceding year was \$400 or more.
- Only establishments with total room units => 20 are required to file monthly.

HRRT RULES & REGULATIONS SECTION 4

Quarterly Returns

- Cabin Operators, Hotel Operators or Booking Agents who do not meet the Monthly Report Litmus Test will only file quarterly.

HRRT RULES & REGULATIONS SECTION 4

Quarterly Return Filing Periods

Quarter Ending

March 31

June 30

September 30

December 31

Due Dates

April 20

July 20

October 20

January 20*

*** Important to receive remittance very timely since the County needs to prepare for year-end close.**

HRRT RULES & REGULATIONS

SECTION 4

Information reported

- Gross receipts
- Exemptions – back-up documentation to support
- Taxable receipts
- Exclusions – B&B meal allowances
- Tax due – 5% of Adjusted Taxable Receipts
- Late payment fee – 1.5%/month
- Permanent Resident credits
- Total tax due County

HRRT RULES & REGULATIONS

SECTION 4

Monthly/Quarterly Tax Collection Report

- Other Information Reported
 - Number of rooms
 - Number of days
 - Total number of rooms occupied for period
- Report and tax remittance by US Postal Service

MONTHLY/QUARTERLY REPORT BUTLER COUNTY PENNSYLVANIA				
REMIT BY THE 20TH EACH MONTH FOR PRIOR MONTH				
Hotel Room Rental Tax # _____				
Business Name:				
Address:	Street	City	State	Zip Code
Phone:				
Collection Period	through			
	Month/Day/Year		Month/Day/Year	
A. Gross Receipts				
B. Less Exempt Receipts				
Attach Exemption Certificates - List permanent and exempt patrons on Monthly Exemption Statement				
C. Adjusted Taxable Receipts				
D. Gross Tax Due				
C * .05%				
E. Add Late Payment Fee				
D* .015%				
F. Subtract Permanent Resident credits				
Hotel tax refunded to patrons who qualified as permanent residents				
G. Adjusted Tax Payment Due County				
D + E - F				
1. (Number of Rooms)	0	X	0 (Days in Period)	0
2. Total number of rooms occupied for period				
This tax is collected by the operator of each facility from each patron who rents a room. Each operator shall file a tax return and remit tax due on or before the 20th day of the month subsequent to the month or quarter the tax was levied. If there is no tax due for a given period, file return indicating 'NO TAX DUE' on line H, Adjusted Tax Payment Due County.				
I hereby certify this return has been examined by me and the information herein is true, correct and complete to the best of my knowledge.				
Submitted/Prepared by: _____				
Date: _____				
RETAIN A COPY FOR YOUR FILES				
Make check payable to: Butler County Treasurer P. O. Box 1208 Butler, PA 16003-1208				

QUARTERLY REPORT			
BUTLER COUNTY PENNSYLVANIA			
B & B / CABIN ROOM RENTAL TAX			
REMIT BY THE 20TH EACH MONTH FOR PRIOR MONTH			
		Hotel Room Rental Tax # _____	
Business Name: _____			
Address: _____			
Phone: _____	Street _____	City _____	State _____
Collection Period _____	through _____		Zip Code _____
Month/Day/Year		Month/Day/Year	
A. Gross Receipts			
B. Less Exempt Receipts			
Attach Exemption Certificates - List permanent and exempt patrons on Monthly Exemption Statement			
C. Less Meal Allowance (for B&B's only)			
D. Adjusted Taxable Receipts		\$ -	
A - B - C=D			
E. Gross Tax Due		\$ -	
D* .05%			
F. Add Late Payment Fee			
D* .05%			
G. Subtract Permanent Resident credits			
Hotel tax refunded to patrons who qualified as permanent residents			
H. Adjusted Tax Payment Due County		\$ -	
E + F - G			
1. (Number of Rooms)	X	(Days in Period)	0
2. Total number of rooms occupied for period			
<p>This tax is collected by the operator of each facility from each patron who rents a room. Each operator shall file a tax return and remit tax due on or before the 20th day of the month subsequent to the quarter the tax was levied. If there is no tax due for a given period, file return indicating 'NO TAX DUE' on line H, Adjusted Tax Payment Due County.</p>			
<p>I hereby certify this return has been examined by me and the information herein is true, correct and complete to the best of my knowledge.</p>			
<p>Submitted/Prepared by: _____</p>			
<p>Date: _____</p>			
<p>**RETAIN A COPY FOR YOUR FILES**</p>			
Make check payable to:		Butler County Treasurer	
		P. O. Box 1208	
		Butler, PA 16003-1208	

MONTHLY EXEMPTION RECAP REPORT BUTLER COUNTY HOTEL ROOM RENTAL TAX

Collection Period / / through / / Hotel Room Rental Tax #

Business Name

The undersigned claims exemption from the Butler County Hotel Room Rental Tax for the following permanent residents and other exempt occupants, as defined by statute and ordinance.

Perm Res	Previously reported	Other	Guest	Address	Room Rental Charge	Date Occupancy Began
<input type="checkbox"/>	Y / N	<input type="checkbox"/>	1.		\$	/ /
<input type="checkbox"/>	Y / N	<input type="checkbox"/>	2.		\$	/ /
<input type="checkbox"/>	Y / N	<input type="checkbox"/>	3.		\$	/ /
<input type="checkbox"/>	Y / N	<input type="checkbox"/>	4.		\$	/ /
<input type="checkbox"/>	Y / N	<input type="checkbox"/>	5.		\$	/ /
<input type="checkbox"/>	Y / N	<input type="checkbox"/>	6.		\$	/ /

Total exempt receipts..... \$

(line 2 on Monthly Report)

Submitted by:

Date: / /

Hotel operators are obligated to maintain records to support and identify this type of exemption i.e. copies of exemption certificates or other identifying documents.

**THIS FORM MUST ACCOMPANY YOUR MONTHLY TAX RETURN
SUBMIT BY THE 20TH OF EACH MONTH FOR THE PRIOR MONTH
RETAIN COPY FOR YOUR FILES**

Mail to: Butler County Treasurer Phone 724/284-5149 Fax 724/284-5155
 124 W. Diamond St.
 P. O. Box 1208
 Butler, PA 16003-1208

This form can be duplicated or downloaded from the Butler County Treasurer's web page at www.co.butler.pa.us

EXEMPTION CERTIFICATE
BUTLER COUNTY
HOTEL ROOM RENTAL TAX

Room #

Name of Establishment:			
Address:			
Street	City	State	Zip Code
Please check appropriate exemption box:			
<input type="checkbox"/> Permanent Resident: Person has a rental period of (30) thirty consecutive days of uninterrupted occupancy.			
<input type="checkbox"/> Other reason for exemption:			
I am authorized to execute this Certificate and claim this exemption. I have examined the documentation tendered by the occupant/renter claiming to be exempt from this tax and have found the documentation supportive of exemption claimed.			
Name of Occupant/Renter:			
Address:			
Street	City	State	Zip Code
Signature: _____		Employer: _____	
Exemption Granted by: _____		(Hotel employee name)	

The Establishment shall maintain records to support and identify all exempt occupancies.

**IF APPLICABLE, THIS FORM MUST BE COMPLETED AND SENT
TO THE COUNTY TREASURER WITH THE MONTHLY REPORT
VOID UNLESS COMPLETE INFORMATION IS SUPPLIED**

This form can be duplicated or downloaded from the Butler County Treasurer's web page at www.co.butler.pa.us

HRRT RULES & REGULATIONS

SECTION 4

FAILURE TO COLLECT & REPORT

Determination Process

1. Treasurer or Duly Authorized representative of the County
2. Access to Records to obtain facts and information on which to base an estimation of HRRT due, together with late charges, penalties and attorney fees.

HRRT RULES & REGULATIONS

SECTION 4

Determination Calculation – Tax amount due shall be determined to be the lesser of the following:

- Five (5%) percent of the Consideration that could have been received by the Operator for ALL hotel rooms during the Tax year at Occupancy rates in effect at the time of determination.
- Five (5%) percent of the annualized Consideration received during the Tax year prior to the determination.

HRRT RULES & REGULATIONS

SECTION 4

Determination Notification

- Treasurer will give notice of determination by Certified Mail

HRRT RULES & REGULATIONS

SECTION 4

Operator Response to Determination

- Ten (10) days to respond in writing to request a hearing with the Treasurer
- Purpose of hearing is for Operator to show cause why the determination is improper

HRRT RULES & REGULATIONS

SECTION 4

- If Treasurer received written response in a timely manner a hearing date will be set within five (5) days
- If the Operator does not make the hearing request within the time prescribed, the determination amount is final and due immediately to the County of Butler

HRRT RULES & REGULATIONS

SECTION 4

Determination Hearing Outcomes

- At the end of the determination hearing, the Treasurer will ascertain the proper amount of HRRT due, together with any late charges, penalties and attorney fees

HRRT RULES & REGULATIONS

SECTION 4

- Written notice will be provided to the Operator for the total assessment amount due
- Amount is due within thirty (30) days unless an appeal is made to the Court of Common Pleas of Butler County
- In addition to other remedies available to collect 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.

HRRT RULES & REGULATIONS

SECTION 4

Failure to Remit Assessment

- If the Operator fails to remit assessment within the thirty (30) days prescribed, the County Solicitor will bring or cause to be brought a civil action in any court having jurisdiction or enforce the payment of all Tax and late payment fees

HRRT RULES & REGULATIONS

SECTION 4

Appeal Process

- Operator may appeal decision of the Treasurer to the Court of Common Pleas of Butler County, pursuant to the applicable rules of the PA Rules of Civil Procedure

HRRT RULES & REGULATIONS

SECTION 5

REFUNDS TO OPERATOR

- Overpayments
- May be refunded to Operator if a written claim is filed with the Treasurer
- Timeframe is three (3) years from the date of payment
- Claim must state specific grounds for refund
- Operator must return refunded payments to Patron
- If Patron cannot be located, refund payment must be resubmitted by Operator to Treasurer and subject to escheat laws and statutes

HRRT RULES & REGULATIONS

SECTION 6

RIGHT TO PRIVACY

- All reports, returns and forms submitted to County Treasurer are subject to public disclosure under the Right to Know Law.
- Treasurer will not disclose confidential information protected by law.

HRRT RULES & REGULATIONS

SECTION 6

SEVERABILITY OF PROVISIONS

- If any one section, clause or part of the Rules and Regulations is held to be invalid, it will not affect or impair any remaining provisions of the Rules and Regulations.

HRRT RULES & REGULATIONS

SECTION 6

AMENDMENTS

- The Treasurer may revise, amend and/or supplement the Rules and Regulations, without advance notice, and make available to the Operator over the Internet.