

**County of Lycoming
Tourist Promotion Agency
Assessment Tax Form**

Instructions: All payments must be made in accordance with the hotel's payment of their Pa sales tax to the state due by the 20th of the month(s) following collection. Failure to make payment in a timely fashion will result in a 1.5% penalty assessment. Late payments without added penalty will be assessed and billed.

| Reporting Period | |
|------------------|----|
| For the period | to |

| Property Information | | | |
|----------------------|------|-------|-----|
| Sales Tax # | | | |
| Federal Tax ID # | | | |
| Business Name | | | |
| Property Name | | | |
| Contact Name | | | |
| Address | City | State | Zip |
| Phone Number | | | |

| Receipts Information | |
|--|----|
| Total Number of Rooms occupied for this period | |
| Total Gross Receipts | \$ |
| Less Receipts Exempted from Tax | \$ |
| Taxable Receipts | \$ |
| Amount Collected of tax at 5% | \$ |
| Tax due | \$ |
| Penalty: 1.5% per month | \$ |
| Total Payment Due | \$ |

I certify that this return is to the best of my knowledge, information and belief, a full, true and correct disclosure of all tax collected or incurred during the period indicated on this return.

| | | |
|--|-------|------|
| Authorized Signature | Title | Date |
| Official Use Only Date Paid: Check # | | |
| Make checks payable and remit to: Lycoming County Treasurer 48 West Third Street Williamsport PA 17701 (570)327-2246 | | |

Effective January 1, 2018

Hotel Tax Manual

Provided by
 Lycoming County Government and the
 Lycoming County Visitors Bureau of the
 Williamsport/Lycoming
 Chamber of Commerce

Krista Rogers
 Lycoming County Controller
 (570) 327-2300 krogers@lyco.org

Regarding questions concerning the audit process and record retention requirements.

Cindy S. Newcomer
 Lycoming County Treasurer
 (570) 327-2246 cnewcomer@lyco.org

Regarding questions concerning payment and filing of your tax reports.

Jason C. Fink Lycoming County Visitors Bureau
 (570) 320-4213 jfink@williamsport.org Regarding questions concerning
 the use of the money generated from the room tax assessment.



Question & Answers

What percentage amount is the Hotel Tax Assessment?

The County of Lycoming imposed a tax of FIVE percent (5%) on each transaction of renting a room or rooms in the County (Ordinance #2017-1).

Who is obligated to collect the Hotel Tax Assessment?

A hotel, motel, inn, guest house 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 or use of facility space 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 space recognized as a hostelry.

The assessment does not apply to any portion of a facility that is devoted to persons who have established permanent residence or a college or university student, residence hall or any private campground, or any cabins, public campgrounds or other facilities located on state land.

What is a Room?

A space in a hotel, motel, inn, guest house, etc.... having at least one (1) bed or other sleeping accommodation in a room or group of rooms.

What is a Patron?

A person who pays to occupy a room or rooms in a hotel, motel, inn, guest house, etc....

Are all Patrons required to pay the Room Tax Assessment?

No. Employees of the Commonwealth of Pennsylvania, any political subdivision of the Commonwealth of Pennsylvania or the United States are exempt from payment of the tax.

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. This does NOT exempt them from paying the tax for the initial 30 days.

Hotel Tax Procedures

The operator must properly impose, collect, and remit the Hotel Tax Assessment.

An operator is 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, motel, inn, guest house, etc.... to the public.

Impose and Collect

The operator must impose and collect a tax of five percent (5%) on each transaction of renting a room or rooms in the County.

The tax shall be collected by the Operator from the Patron of the room and paid over to the County of Lycoming.

The Lycoming County Controller's office will periodically audit an operator. Upon request, the operator must permit inspection and make available all books and records required. These records must be maintained for a period of three (3) years from the date of filing.

Remit

The operator must remit the tax to the County of Lycoming. The room tax report must be made on "County of Lycoming Tourist Promotion Agency (TPA) Assessment Tax" forms.

The reporting and payment deadline is to be in accordance with the hotel's payment of their Pa sales tax to the state due by the 20th of the month following collection. Every report and return shall be made upon forms approved by the Lycoming County Treasurer, which may be amended as deemed necessary. The report must include: a completed TPA form and payment to Lycoming County, including penalty, as stated in the Ordinance, if payment is made after the 20th of the month. The operator, at the time of filing, shall compute and pay to the County Treasurer the taxes collected

Penalties

The Treasurer has the authority, per the ordinance, to impose and collect all penalties imposed on Operators who fail to file a completed return, and pay all tax due, on a timely basis. A return, and payment, shall be deemed timely filed and paid if either; a mailed completed return with full tax payment is mailed to the Lycoming County Treasurer's Office postmarked on or before the 20th day of the month, or, a completed return with full tax payment is delivered to the Lycoming County Treasurer's Office during its normal business hours, on or before the 20th day of the month when due. When the 20th falls on a weekend, or on a legal County holiday, then the return and payment shall be deemed timely if filed and paid at the Lycoming County Treasurer's Office, during its regular business hours, on its next regular business day.

A monthly 1.5% penalty shall be assessed on any Operator for failure to timely collect and remit the Hotel Tax Assessment. In addition to other remedies available for the collection of debts, the County may also file a lien on the Hotel in the name of the County.