

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2082 Session of  
2025

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

REFERRED TO COMMITTEE ON TOURISM, RECREATION AND ECONOMIC  
DEVELOPMENT, DECEMBER 5, 2025

AN ACT

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

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

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

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

21 (a.1) If a booking agent, acting for an operator, collects  
22 payment for rent, the booking agent [~~must~~] shall collect and

1 remit the following:

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

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

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

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

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

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

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

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

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

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

27 (3) In addition to powers under this act or any other act, a  
28 county may require, by ordinance, an operator, hotel or booking  
29 agent to remit any of the following information related to each  
30 hotel rental transaction on an information return on a monthly

1 basis:

2 (i) the name of the operator or hotel on behalf of which  
3 rents were collected;

4 (ii) the accommodation fee;

5 (iii) the discount room rate; and

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

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

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

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

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