

## Chief Solicitor's Report and Comments (20 March 2024)

I wish to announce the formation of a coalition effort between the Board of Commissioners through the Office of the Solicitor and the Office of the Treasurer of Dauphin County to enforce the county's hotel tax.

In 2008, the Board of Commissioners passed Ordinance 5 which established an excise tax on hotels. In brief, it reads:

- Hotel tax revenue is due the last day of the month following the period in which the tax was collected.
- The current tax due is 5% of revenues collected.
- There are **NO** exemptions to the county hotel tax under the ordinance except for federal and/or state employees on authorized business with proper documentation.
- Remittances and reports received after the due date are subject to a \$100.00 fine and 9% annual interest charge. There is no provision for exoneration of the late filing penalty and interest.

For the many businesses that comply with the law, we wish to thank them for being responsible corporate citizens.

Unfortunately, despite notice, there are businesses that collect and fail to remit this tax. In short, they take the money, but they don't give it to us, the taxpayers. It is theft.

To those hotels that do not remit the taxes they collect, I have a simple message: The law is not optional. You must pay. We will start enforcement actions.

It is the taxpayer's money, not yours.

I look forward to my office working with the Office of the Treasurer to drive compliance.