Treasurer, Controller, Fiscal

M-2017-128 6/21

AMENDED 2/06/19 M-2019-30

COUNTY OF MONROE

HOTEL EXCISE TAX
AMENDED AND RESTATED
RULES AND REGULATIONS
AS OF
APRIL 10, 2017

Further Amended 2/6/19

PART I
GENERAL

A. PURPOSE

The purpose of these Rules and Regulations are:

1. To establish the procedures for the collection of the Monroe County Hotel Room Rental Excise Tax ("Hotel Excise Tax") by the Booking Agents ("Booking Agents") and Operators ("Operators") of Hotels, Motels, Inns, Guest Houses and Bed and Breakfasts that are available to provide overnight lodging or use of the facility space for Consideration to persons seeking temporary accommodation located in Monroe County.

2. To establish the procedures for the remittance of the Hotel Excise Tax by the Booking Agents and/or Operators to the Monroe County Treasurer ("Treasurer").

3. To establish the official reporting procedures and forms to be utilized by Booking Agents and/or Operators and other relevant Rules and Regulations concerning the collection of the Hotel Excise Tax.

These Rules and Regulations are intended to implement the Amended and Restated Monroe County Hotel Room Rental Excise Tax Ordinance, which was effective April 10, 2017. In the event of any conflict between the terms of said Ordinance and these Rules and Regulations the terms of the Ordinance shall control and the interpretation of the terms of these Rules and Regulations shall be consistent with said Ordinance.

B. OBJECTIVES

These Rules and Regulations are designed to establish uniform practices and procedures for the imposition and collection of the Hotel Excise Tax. The Rules and Regulations are intended to guide and assist Booking Agents and/or Operators in determining which Patrons are subject to the Hotel Excise Tax and the amount due by each Patron. The Rules and Regulations also establish the official forms for the reporting and remittance of the Hotel Excise Tax to the Treasurer, as well as general collection procedures.

C. DEFINITIONS

As used hereinafter, those terms, which are defined in the Amended and Restated Ordinance #2017-1 ("Ordinance"), known as Monroe County Hotel Room Rental Excise Tax

Ordinance, shall have identical meaning for the purpose of these Rules and Regulations, and are incorporated herein by reference.

PART II
RULES AND REGULATIONS

A. IMPOSITION OF TAX

1. Rate of Tax: The Hotel Excise Tax is imposed at the rate of three (3%) percent.

2. Collection of Tax by the Booking Agent and/or Operator: The Hotel Excise Tax shall be collected by the Booking Agent and/or Operator of each Hotel, at the time of Transaction, from each Patron who pays the Consideration of the Transaction.

B. REGISTRATION

Within fifteen (15) days after the Effective Date of these Rules and Regulations being adopted or within fifteen (15) days after commencing business, whichever is later, each Booking Agent and/or Operator of any Hotel not heretofore registered with the Treasurer on a form identical to Exhibit "A," shall register with the Treasurer, by completing the application form provided by the Treasurer, a copy of which is attached in Exhibit "A". The Booking Agent and/or Operator of the Hotel shall obtain from the Treasurer a temporary or permanent certificate of authorization evidencing the Booking Agent and/or Operator's authority to collect the Hotel Excise Tax, and the certificate shall at all times be posted in a conspicuous place on the premises of the Hotel.

All Booking Agents and/or Operators, including those previously registered, shall provide the Treasurer an updated registration form Exhibit "A" annually, regardless of any or no changes to the information over the operating year. Any Booking Agent and/or Operator no longer operating or authorized to collect the Hotel Excise Tax shall notify the Treasurer in writing of any change in status within fifteen (15) days after its last day of operation or change in Ownership.

C. ITEMS SUBJECT TO TAX

1. Room Occupancy: The Occupancy of any room, for Consideration, having at least one (1) bed or other sleeping accommodation in a room or group of rooms.

a. Consideration for a room includes room charges, as well as rollaway fees, pet fees, and safe rentals, etc.

2. Room Occupancy, Price which Include Meals: When a Hotel markets American Plan ("AP"), Modified American Plan ("MAP"), or any other form of package, which include Occupancy, food and beverages, and/or other products or services, the portion of the package plan Consideration to be allocated to Occupancy for purposes of taxation hereunder shall be equal to the allocation of American Plan Packages used by the Pennsylvania Department of Revenue with respect to the Pennsylvania State Hotel Occupancy Tax.

   Whenever a Booking Agent and/or Operator packages hotel Occupancy with any other products or services, such as food and beverage, entertainment and/or recreational facilities, the County and the Recognized Tourist Promotion Agency shall accept the allocation of the package rate Consideration among its various components, as reported by the Booking Agent and/or Operator, as prima facie correct unless the County can show that such allocation is unreasonable. When an allocation is made, the Booking Agent and/or Operator shall maintain individual folios or records that detail the room rental charge that is subject to tax.

D. PERMANENT RESIDENTS

Permanent Residents are not considered transient and are exempt from the Hotel Excise Tax. As defined by the Ordinance, a Permanent Resident is one who occupies a room for 30 consecutive days or more. A rental period is a period of time, (for example, a day, week, month, or the like), during which, under and subject to the terms of a legally enforceable oral or written contract, a Patron has a continuous right to occupy a Room or Rooms in a Hotel and is legally bound to pay Consideration therefore.

To be a Permanent Resident the Occupancy or right of Occupancy must be for more than thirty (30) consecutive days. A Patron who merely has the right to use a Room or Rooms on intermittent days of a week or month cannot become a "Permanent Resident" even though the Patron cumulatively occupies a Room for more than a thirty (30) day period.

The status of Permanent Residents only continues so long as the Occupancy or right of Occupancy continues uninterrupted. A Permanent Resident who breaks the consecutive and continuing Occupancy loses the status of a Permanent Resident and with respect to the Patron's next Occupancy, the Patron does not resume the status of Permanent Resident unless and until the Patron again completes thirty (30) consecutive days of Occupancy. A transfer from one Hotel to another, even though both Hotels are owned

and/or operated by the same Booking Agent and/or Operator, is a break in Occupancy. A mere change of rooms within the same Hotel is not a break in Occupancy, for the purpose of Permanent Residents exemption.

Any tax collected from a Patron in advance for the rental period less than thirty (30) consecutive days during or at the expiration of which time the Patron becomes a "Permanent Resident", as defined by the Ordinance, must be refunded to the Permanent Resident. If the rental period is interrupted before the Patron completes thirty (30) consecutive days of Occupancy, the appropriate amount of tax should be collected from the Patron and remitted to the Treasurer.

Booking Agents and/or Operators may submit a request for a credit on a future quarterly report if a Patron becomes a Permanent Resident after the remittance of a quarterly payment to the County. The Patron is to be refunded and sufficient documentation is to be filed with the County Treasurer to indicate that the Patron became a Permanent Resident after the remittance of the tax. Documentation must include the amount of exempt revenue associated with the Permanent Resident.

E. EXEMPTIONS

1. Permanent Residents: A Permanent Resident, as that term is defined in the Ordinance, is exempt from Hotel Excise Tax in accordance with these Rules and Regulations.

2. Government Employees: Employees of the Commonwealth of Pennsylvania and the Federal Government while on business for their respective employer (i.e. Commonwealth of Pennsylvania and Federal Government) are tax exempt when such Occupancy is solely for official purpose and the Consideration is paid by the respective employer. An employee for the Commonwealth or the Federal Government must present documents identifying the employee, employee's position and purpose of Occupancy. A tax exemption certificate issued by the Pennsylvania Department of Revenue must be presented to support such exemption.

3. Purely Public Charities: Employees of a Purely Public Charity while on business for their respective employer are tax exempt when such Occupancy is solely for official purpose and the Consideration is paid by the respective employer. "Purely Public Charity" shall be as defined in Article VIII, Section 2 of the Pennsylvania Constitution, and the Institutions of Purely Public Charity Act, Act 55 of 1997, 10 P.S. Section 371 et. Seq. An employee for a Purely Public Charity must present a

tax exemption certificate issued by the Pennsylvania Department of Revenue to support such exemption.

4. Timeshare Units: Also exempt are the initial sale, resale or licensing of timeshare units or residences, whether the transaction conveys a timeshare unit or personal residence in fee simple, or leases or licenses same. Not exempt from the Hotel Excise Tax are single-family residences, multi-family residences, and timeshare units which are marketed as stated hereinbefore in the definition of "Hotel" by the owner and/or his/her agent, or by Hotel Operators and/or Booking Agents in the same manner as they market their Hotel Rooms, for Occupancy for less than thirty (30) consecutive calendar days, unless occupied by the owner thereof.

5. Lots or Tracts Without Structures: While the renting of lots or tracts without structures thereon are exempt from the Hotel Excise Tax, the following rentals are NOT exempt: the rental for Occupancy by private campgrounds of rooms, cabins, guest houses, or any other structure with a permanent foundation to provide temporary overnight Occupancy of a Room, for persons, other than the owner or members thereof (in the case of private membership campground), seeking temporary accommodation.

6. College/University Students: A college or university student residence hall and the rooms thereof are exempt when occupied by a student or students of such college or university while enrolled in such college or university and pursuing studies at the college or university at the time of the residence therein.

F. RECORDS OF EXEMPT OCCUPANCIES

1. Permanent Residents: The Booking Agent and/or Operator shall maintain records to support and identify all Permanent Residents. The records for Permanent Residents must include exemption forms provided by the Treasurer's Office, Exhibits "C" and "D", as attached hereto. These forms are to be completed by the Booking Agent and/or Operator and Patron certifying that the Patron completed thirty (30) consecutive days of Occupancy.

2. Non-Permanent Residents Exemptions: The Booking Agent and/or Operator shall maintain records to support and identify all exempt Occupancies that do not include Permanent Residents. The records of exempt Occupancies must include the attached Exhibit "C" and "E" exemption forms provided by the Treasurer's Office. These forms are to be completed by the Booking Agent and/or Operator and Patron certifying that documentation tendered is supportive of the exemption claimed. In

addition, the Booking Agent and/or Operator shall retain copies of identification cards of the Patron and other records, indicating the Patron's job number, employer, place of employment, or other identifying information.

In all instances where a Booking Agent and/or Operator claims an exemption to the Ordinance pursuant to Section E of these Rules and Regulations, identifying documentation, including individual folios, documentation supporting the validity of the exemption and attached Treasurer Forms Exhibits "C", "D", and "E" must be maintained in a manner that allows ready access for purpose of an audit pursuant to the Ordinance and these Rules and Regulations.

G. REPORTS, RETURNS, PAYMENTS AND COLLECTION OF TAX

1. Collection from Patron: The Booking Agent and/or Operator shall collect the Hotel Excise Tax imposed by the Ordinance from the Patron of the Room, and remit the same to the Treasurer as provided herein. The Booking Agent and/or Operator shall be liable to the County, as agent thereof, for the payment of the Hotel Excise Tax to the County as provided by the Ordinance.

2. Quarterly Return by Booking Agent and/or Operator: Every Booking Agent /and/or Operator shall transmit to the Treasurer, on or before the twenty-fifth (25th) day of month (April, July, October, and January) a return for the three (3) calendar months preceding the month in which the return is made. The return shall report the amount of Consideration received for the Transactions during the three months for which the return is made, including the Consideration received for Permanent Resident and Exempt Transactions. The return shall report the amount of tax due from the Booking Agent and/or Operator for that three month period, and such other information as the Treasurer may reasonably require. Exhibit "C". A return must be submitted to the Treasurer by a Booking Agent and/or Operator for every quarter of operation regardless of the amount of Consideration received. A return shall have attached exemption forms as defined in Section F of these Rules and Regulations.

3. Forms: Every report and return shall be made upon the official forms furnished by the Treasurer. The Treasurer reserves the right to from time to time, amend and/or notify any form. The Treasurer also reserves the right to develop any and all forms to effectuate and implement the Ordinance or these Rules and Regulations. A copy of the current official forms are made part hereof and attached hereto as Exhibits "A", "B", "C", "D", and "E".

4. Payment to the Office of the County Treasurer: Every Booking Agent and/or Operator, at the time of filing the returns, shall compute and timely and

unconditionally remit to the Treasurer in immediately available funds the Hotel Excise Tax collected by the Booking Agent and/or Operator and due to the County. If a Booking Agent and/or Operator first commences the business of operating a Hotel during a calendar quarter, the first return shall be made on the 25th day of the month following completion of such calendar quarter, even though the return covers less than the full calendar quarter.

5. Late Payment Interest:
    a. Any payment of the Hotel Room Rental Excise Tax made after the due date shall be subject to late payment interest at the rate of eighteen (18%) percent per annum, or one and one-half (1.5%) percent per month, on the amount of tax which remains unpaid.
    b. Late payment interest shall be added to and paid with the filing of the return.
    c. Late payment interest not paid with any return filed late shall be deemed owed by the Booking Agent and/or Operator to Monroe County. The Booking Agent and/or Operator shall be liable for any monies owed to Monroe County and action to collect may be taken pursuant to the Ordinance and these Rules and Regulations.

H. FAILURE TO COLLECT AND REPORT TAX, DETERMINATION OF TAX BY COUNTY TREASURER, FAILURE TO REMIT TAX

1. Collection and Report: If any Booking Agent and/or Operator shall fail to register with the Treasurer or shall fail or refuse to collect the Hotel Excise Tax under these Rules and Regulations, or fails or refuses to produce any report or form required by the Rules and Regulations, the Treasurer shall proceed in such manner as the Treasurer and/or Controller shall deem proper to obtain facts and information on which to base the estimate of Hotel Excise Tax due, together with any interest, costs, and attorney fees. As soon as the Treasurer and/or Controller has procured the facts and information as may be obtained, the Treasurer and/or Controller shall determine the amount of Hotel Excise Tax due and payable by the Booking Agent and/or Operator, together with any interest and costs. ("Determination")

   The Treasurer shall give notice of the "Determination" by United States certified mail addressed to the Booking Agent and/or Operator or the Booking Agent and/or Operator's last known place of business. The notice shall include a summary of the facts and supporting calculations on which the estimate was made. The Booking Agent and/or Operator shall have ten (10) business days from receipt of the mailing to request in writing to the Treasurer for an administrative review of the Determination.

If the Booking Agent and/or Operator does provide such application, the Treasurer shall give no less than five (5) business day prior written notice to the Booking Agent and/or Operator of an administrative review to show cause why the Determination is improper. Notice of an administrative review shall be given by ordinary mail. At such review, the Booking Agent and/or Operator may appear before the Treasurer and offer evidence why the Treasurer's Determination is improper. At the conclusion of hearing, the Treasurer shall ascertain the proper Hotel Excise Tax due, together with any interest and costs and late payment charges and shall provide written notice to the Booking Agent and/or Operator of the total amount due ("Assessment"). The Assessment shall be payable within thirty (30) days.

If the Booking Agent and/or Operator does not make such application within the time prescribed the amount due under the Determination shall become final and conclusive and immediately become due and payable.

2. Failure to Remit: If any Booking Agent and/or Operator fails to pay an Assessment or fails to timely remit the Hotel Excise Tax collected by the Booking Agent and/or Operator to the Treasurer, and the Treasurer provided at least ten (10) business days written notice to the Booking Agent and/or Operator of the tax, interest, and cost due, within ten (10) business days from date of such notice, the Treasurer shall provide the Determination and/or Assessment to the County Commissioners. The County Commissioners shall proceed with the filing of any and all claims and/or actions against the Booking Agent and/or Operator in the Court of Common Pleas of Monroe County. Except as otherwise provided by the Ordinance or these Rules and Regulations, the Booking Agent and/or Operator shall be considered by the Treasurer and the County Commissioners to perform the duty of collection of the Hotel Excise Tax under the same fiduciary obligation as placed on the local tax collectors under the Pennsylvania Local Tax Collection Law.

I. RECORDS

It is presumed that all Rooms are subject to Hotel Excise Tax until an assessment to the contrary is rendered. The burden of proof that the Transaction is not taxable is upon the Booking Agent and/or Operator who must demonstrate the same through accurate records. In any case where an Booking Agent and/or Operator fails to maintain complete and accurate records as required under these Rules and Regulations, any room for which there is not complete and accurate records shall be deemed to be occupied for the entire period for which the supporting records are lacking.

It shall be the duty of every Booking Agent and/or Operator liable for the collection of the Hotel Excise Tax to keep and preserve for a period of seven (7) years all records as may be necessary to determine the amount of such tax for which the Booking Agent and/or Operator was liable to collect and pay to the County. The records shall be maintained at the place of business where the subject rooms were rented. The records shall include but are not limited to: folios, lease agreements, general ledgers, night auditor and housekeeper reports, traffic summaries, source of business reports and any other documents that support Room Revenue and exemptions. The records shall be filed in manner that allows ready access by the Treasurer, County Controller or their authorized agents, who shall have the right to inspect the records during regular business hours of the Booking Agent and/or Operator and to perform an audit thereon.

Upon an examination or audit, any tax, interest, and/or cost found to be owed to Monroe County by a Booking Agent and/or Operator, will be immediately due and be subject to the procedure to collect will be taken pursuant to the Ordinance and these Rules and Regulations.

J. REFUNDS

Whenever the amount of Hotel Excise Tax, interest, costs or attorney fees has been overpaid, paid more than once, or erroneously collected or received by the Treasurer, the overpayment may be refunded to the Booking Agent and/or Operator through a credit given on future returns, provided that a verified written claim is filed by the Booking Agent and/or Operator with the Treasurer within three (3) years of the date of payment stating that the specific grounds upon which the claim is founded. The Booking Agent and/or Operator must either return the refunded payment to the Patron or credit such amount to the Patron's account. If the Patron's whereabouts are unknown or unascertainable after reasonable investigation, such refund shall be resubmitted by the Booking Agent and/or Operator to the Treasurer and shall be subject to the applicable escheat laws and statutes. The Booking Agent and/or Operator shall maintain accurate records documenting the return of refunded payments to Patrons in accordance with these Rules and Regulations, specifically Section J Records.

K. ACTIONS TO COLLECT

Any Hotel Excise Tax collected by a Booking Agent and/or Operator that has not been paid to the Treasurer shall be deemed owed by the Booking Agent and/or Operator to Monroe County. Any Patron or Booking Agent and/or Operator owing any monies to Monroe County pursuant to the provisions of the Ordinance and these Rules and

Regulations shall be liable to Monroe County for same. Any action to collect brought under the Ordinance or the Rules and Regulations shall be brought by Monroe County and the County Commissioners. Furthermore, the Commissioners shall be entitled to all remedies and fees and costs set forth in Section 12 of the Ordinance.

L. RIGHT TO PRIVACY

The County or its duly-authorized representative shall have access to all books, documents, papers, and records of the Booking Agent and/or Operator and the Recognized Tourist Promotion Agency which are directly pertinent to the collection and expenditure of the proceeds of the tax authorized by the Ordinance for the purpose of making audit, examination, excerpts, and transcripts. Notwithstanding the aforesaid, to the extent provided by state law, the underlying books, documents, papers, records, and tax returns of the Booking Agents and/or Operators shall not be deemed "Public Records" and the officers, agents, and employees of the County shall not divulge or make known whatsoever in any manner to any person, unless provided by law or for official purposes, the amount or source of income, profits, losses, expenditures, or any particulars thereof as set forth or disclosed in any return, or to permit any return or copy thereof or any book containing any abstract of particulars thereof, to be seen or examined by any person except as provided by law or as necessary for official purposes, including enforcement.

M. SEVERABILITY OF PROVISIONS

In the event any provisions, section, sentence, clause or part of these Rules and Regulations shall be held to be invalid, such invalidity shall not affect or impair any remaining provision, section, sentence, clause, or part of these Rules and Regulations, it being the intent of the Treasurer that the remainder of these Rules and Regulations shall remain in full force and effect.

N. AMENDMENTS

The Treasurer with the consent of the County Commissioners reserves the right to, from time to time, without advance notice, amend and/or supplement these Rules and Regulations as they pertain to the collection and enforcement of the Hotel Excise Tax. Amendments and/or supplements to the Rules and Regulations shall be made available to the Booking Agents and/or Operators.

Print Form

Office of The

TREASURER OF MONROE COUNTY

One Quaker Plaza, Room 103

Stroudsburg, PA 18360

Phone 570-517-3181 Fax 570-517-3859

Theresa Johnson, Treasurer – Lorrie DeHaven, Deputy

Email: Ldehaven @monroecountypa.gov

REGISTRATION APPLICATION

MONROE COUNTY HOTEL ROOM RENTAL EXCISE TAX

1. Legal Name of Establishment:_____
2. Legal Name of Owner of Establishment:_____
3. Location of Principal Place of Business (P.O. Box Not Acceptable):

   _____ Telephone:_____

   ****Township**_____
4. Mailing Address (If different than #3) (All records involving Monroe County Transactions must be kept at the Business Location):

   _____Telephone:_____
5. Federal Employer Identification Number (EIN):_____
6. Applicant is operating as:_____Individual _____Partnership _____Association _____Corporation _____Other (describe) _____
7. Please List the Name(s), Title(s), and Telephone Number(s) of Individual(s) Responsible for remitting the Monroe County Hotel Room Rental Excise Tax.

   Name:_____ Title:_____ Telephone:_____

   Name:_____ Title:_____ Telephone:_____

   ***EMAIL*:**_____
8. Type of Business: _____Hotel/Motel _____Bed & Breakfast _____Guest House _____Short Term Rental _____Other (Describe)_____
9. Number of Lodging Rooms:_____

I certify that the information provided on this Registration Form has been examined by me, and is to the best of my knowledge and belief, true, correct and complete.

Name_____Title_____

Signature_____ Date_____ Telephone_____

(revised 7-17-18)

MONROE COUNTY ROOM RENTAL EXCISE TAX
QUARTERLY REPORT

Print Form

OFFICE USE ONLY

Date Paid_____

Facility County Excise Tax # _____

Check # _____

Business Name _____

Address _____

_____

Phone: _____

Reporting Period_____to_____

Gross Room Receipts (Not Including Taxes Collected)	$
Less Exempt Receipts	$
Less Permanent Resident Receipts	$
Taxable Room Receipts	$
Amount of Tax Collected at 3%	$
Room Rental Excise Tax Due	$
Plus Late Payment Interest @1.50% per month	$
Total Payment Due	$

This tax is to be collected from each patron who rents a room less than 30 days by the operator of each facility.

Each operator who is required to file a sales tax return to the Pennsylvania Department of Revenue shall submit the required reports to the Treasurer on or before the twenty-fifth(25th)day of the month following the calendar quarter. If there is no tax due for a given period, file return indicating **"NO TAX DUE"** on the total payment due line.

I herby certify that this return has been examined by me and that the information herein is true, correct, and complete to the best of my knowledge.

Signature_____ Title_____ Date_____

Remit by the 25th day of the month following the calendar quarter
Make check payable to: Monroe County Treasurer
One Quaker Plaza
Room 103
Stroudsburg, Pa. 18360
Email: Ldehaven@monroecountypa.gov
Phone(570)517-3181 Fax(570)517-3859

COUNTY OF MONROE
HOTEL ROOM RENTAL EXCISE TAX
EXEMPTION CERTIFICATE

Name of Establishment:_____

For Report Period End:_____

I, as the patron am exempt from paying the Hotel Excise Tax to the Operator of this Establishment for the following reasons:

☐ I am a Permanent Resident who has occupied a room or rooms in this Establishment for a period exceeding thirty (30) consecutive days.

☐ Other reason for exemption (explain in detail):_____

_____

_____

Name of Patron_____

Address_____

City_____ State_____ Zip_____

Signature of Patron_____ Date_____

I, the Hotel Operator 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 such documentation supportive of exemption claimed.

Operator Signature_____ Date_____

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

This form can be duplicated

VOID UNLESS COMPLETE INFORMATION IS SUPPLIED

EXHIBIT C

COUNTY OF MONROE
HOTEL ROOM RENTAL EXCISE TAX EXEMPTIONS
PERMANENT RESIDENTS

Name of Establishment:_____

For Report Period End:_____

Guest Name	Room Number	Check In Date	Check Out Date	Total Days Exempt	Exempt Revenue
				Total	

Guest Hotel Folios must be on file for exemptions that are claimed.

I, the Hotel Operator certify that this statement has been examined by me and that the information herein is true, correct, and complete to the best of my knowledge.

_____ _____

Operator Signature Date

EXHIBIT D

COUNTY OF MONROE
HOTEL ROOM RENTAL EXCISE TAX EXEMPTIONS
NON-PERMANENT RESIDENTS

Name of Establishment:_____

For Report Period End:_____

*Exempt Code	Date	Guest Name	Organization	Room Rate	Nights	Exempt Revenue
					Total	

Guest Hotel Exemptions Certificates and Folios must be on file for exemptions that are claimed.

*Please indicate exempt code A, B, or C as described below:

A. Employee of the Commonwealth of Pennsylvania
B. Employee of the Federal Government
C. Employee of a Purely Public Charity

I, the Hotel Operator certify that this statement has been examined by me and that the information herein is true, correct, and complete to the best of my knowledge.

_____ _____

Operator Signature Date

EXHIBIT E