



OFFICE OF THE TREASURER
County of Allegheny

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AMENDMENT TO ROOM RENTAL TAX

Since 1977, Allegheny County has been authorized to collect a Hotel Room Rental Tax (“Tax”) on any transaction where a property owner (“Operator”) rents temporary accommodations to visitors for a fee. The definition of Hotel is broad and has always included the rental of any Operator owned property (“properties”) for periods less than thirty (30) days.

Due to the national trend toward “home sharing” – where tourists and visitors rent properties – Allegheny County recently amended the County Hotel Room Rental Tax Ordinance to permit online Booking Agents (such as Airbnb, HomeAway and VRBO) to collect, remit and report the Tax directly to the Allegheny County Treasurer on behalf of Operators who list their properties on such sites.

“The new Ordinance does not impose a new tax, increase the tax rate or place any additional burdens on Operators,” states Allegheny County Treasurer John Weinstein. “Permitting Booking Agents to collect and remit Taxes will make it easier for Operators to comply with the law.”

Operators not using Booking Agents are required to collect, remit and report the Tax. Operators using Booking Agents are urged to inquire whether their Booking Agent will be collecting the Tax for the Operator.

The new County Ordinance requires Booking Agents to report all room rentals to the County Treasurer, regardless of whether the Booking Agent is collecting the Tax. The County will know each Operator’s name, address and the rental transaction amount, so that the Tax can be enforced against the Operator if the Tax is not timely paid. Taxes not timely paid are subject to penalties and interest and the costs, fees and expenses of enforcement, if necessary. Timely payment of Taxes is always more cost effective.

Operators listing their properties for rent are also required to submit an Application for Registration to Collect Hotel Room Rental Tax to the Treasurer’s Office. The Application and more information about the Tax can be found online at: alleghenycounty.us/treasurers-office.