

HOTEL/MOTEL TAX REVIEW  
SHERATON INN – PITTSBURGH NORTH  
FOR THE PERIOD  
APRIL 1, 1998 TO APRIL 30, 2001

June 8, 2001

The Honorable John Weinstein  
Allegheny County Treasurer  
106 Courthouse  
Pittsburgh, PA 15219

Dear Mr. Weinstein:

In accordance with 16 P.S. Sections 4970.2 and 3061 providing for a Hotel Room Rental Tax, Allegheny County's Hotel Room Rental Tax Ordinance and the Allegheny County Treasurer's Office Promulgations of Regulations, we have performed certain procedures we consider necessary to assist the Treasurer's Office in determining the accuracy of Hotel Room Rental Tax remittances made by the Sheraton Inn Pittsburgh North for the period April 1, 1998 through April 30, 2001.

In performing our review, it came to our attention the Sheraton Inn Pittsburgh North was reporting room revenue net of the hotel's cost of complimentary breakfasts and remitting less tax than was collected. The Hotel Room Rental Tax Regulation 109 states, "Any such tax collected by an operator which has not been paid to the County shall be deemed a debt owed by the operator to the County."

Hotel Location:	Sheraton Inn Pittsburgh North 910 Sheraton Drive Mars, PA 16046 Municipality: Marshall
Period (Note 1)	4/1/98 through 4/30/01
Amount of Tax Due for the Period	\$916,675.49
Amount of Tax Remitted for the Period	<u>\$899,556.20</u>
Amount of Tax Due Treasurer	\$ 17,119.29

Penalty & Interest (Note 2)

\$ 4,409.94

Amount Due Treasurer

\$ 21,529.23

The Honorable John Weinstein  
June 8, 2001

This report is intended for your office and other appropriate Allegheny County officials that are involved. However, this report is a matter of public record and its distribution is not limited.

Very truly yours,

Amy Griser  
Assistant Deputy, Auditing

DAN ONORATO  
Controller

cc: The Honorable James C. Roddey, Chief Executive  
President and Members of Allegheny County Council  
Mr. Robert Webb, County Manager  
Mr. Terrence F. McVerry, County Solicitor, Office of the County Solicitor  
Mrs. Christine Roman, Controller, Sheraton Inn Pittsburgh North

DAN ONORATO  
CONTROLLER, COUNTY OF ALLEGHENY  
104 COURTHOUSE  
PITTSBURGH, PA 15219

NOTES TO THE REPORT

1. Current Period

Regulation 107 Records Section (b) – Hotel Room Rental Tax Ordinance of Allegheny County requires “every operator liable for the collection and payment to the County of any tax imposed by the hotel occupancy tax ordinance to keep and preserve for a period of three (3) years, all records as may be necessary to determine the amount of such tax, which the operator was liable to collect and pay the County.” Therefore our report covers only the last three (3) years.

2. Penalty and Interest

The amount due is subject to a penalty of 5% and interest charges of 1% per month. The Treasurer’s Office has calculated \$855.96 in penalty and \$3,553.98 of interest on the amount of tax due through June 30, 2001 for a total amount of \$4,409.94.