



OFFICE OF THE CONTROLLER
County of Allegheny

104 COURTHOUSE • 436 GRANT STREET
PITTSBURGH, PA 15219-2498
(412) 350-4660
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JAMES M. FLYNN, JR.
Deputy Controller

MICHAEL H. WOJCIK
Solicitor

DAN ONORATO
Controller

**HOTEL/MOTEL TAX REVIEW
ECONO LODGE – STEUBENVILLE PIKE
FOR THE PERIOD
APRIL 28, 1998 TO MARCH 31, 2001**

SEPTEMBER 26, 2001



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August 10, 2001

The Honorable John Weinstein
Allegheny County Treasurer
County of Allegheny
106 County 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 Econo Lodge – Steubenville Pike for the period April 28, 1998 through March 31, 2001.

In performing our review, it came to our attention the Econo Lodge – Steubenville Pike failed to report and remit Hotel Room Rental Tax as required under the Regulations. According to Hotel Room Rental Tax Regulation 109 "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."

The Honorable John Weinstein
August 10, 2001

Hotel Location:	Econo Lodge – Steubenville Pike 4800 Steubenville Pike Pittsburgh, PA 15205 Municipality: Kennedy
Period (Note 1)	4/28/98 through 3/31/01
Amount of Tax Due for the Period	\$ 128,132.77
Amount of Tax Remitted for the Period	<u>\$ 124,977.02</u>
Amount of Tax Due	\$ 3,155.75
Penalty & Interest (Note 2)	<u>\$ 961.46</u>
Amount Due Treasurer	<u>\$ 4,117.21</u>

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
Mr. Alan Patel, Limited Partner, Hina Associates

Dan Onorato
Controller, County of Allegheny
104 Courthouse
Pittsburgh, PA 15219

NOTES TO THE REPORT

1. Current Period

Econo Lodge – Steubenville Pike opened for business under new management on April 28, 1998, therefore, that is the start of our current report period.

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 \$157.79 in penalty and \$803.67 of interest on the amount of tax due through September 30, 2001 for a total amount of \$961.46.