

**HOTEL/MOTEL TAX REVIEW
COMFORT INN HOTEL
FOR THE PERIOD
AUGUST 1, 2005 THROUGH JULY 31, 2008**

January 12, 2009



COUNTY OF ALLEGHENY

OFFICE OF THE CONTROLLER

104 COURTHOUSE • 436 GRANT STREET
PITTSBURGH, PA 15219-2498
PHONE (412) 350-4660 • FAX (412) 350-4770

MARK PATRICK FLAHERTY
CONTROLLER

GUY A. TUMOLO
DEPUTY CONTROLLER

October 23, 2008

Honorable John K. Weinstein
Allegheny County Treasurer
106 County Courthouse
436 Grant Street
Pittsburgh, PA 15219

Dear Treasurer 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 (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 Comfort Inn Hotel for the period August 1, 2005 through July 31, 2008.

In performing our review, it came to our attention that the Hotel did not maintain adequate records to support certain room revenue exemptions in accordance with Regulation 107. As indicated below, these adjustments resulted in an Amount Due Allegheny County of \$116.57.

Hotel Location:	Comfort Inn Hotel 4770 Steubenville Pike Pittsburgh, PA. 15205 Municipality: Kennedy Township
Period:	August 1, 2005 through July 31, 2008



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Amount of Tax Due for the Period	\$ 197,646.46
Amount of Tax Remitted for the Period	<u>\$(197,556.44)</u>
Amount of Tax Due	\$ 90.02
Penalty & Interest (Note 1)	<u>\$ 26.55</u>
Amount Due Allegheny County	<u>\$ 116.57</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,



Lori A. Churilla
Assistant Deputy Controller, Auditing



MARK PATRICK FLAHERTY
Controller

cc: Honorable Rich Fitzgerald, President, County Council
Honorable William Russell Robinson, County Council
Honorable Dan Onorato, Chief Executive, Allegheny County
Mr. James M. Flynn, Jr., County Manager, Allegheny County
Ms. Amy Griser, Budget Director, Allegheny County
Mr. Joe Catanese, Director of Constituent Services, County Council
Ms. Jennifer Liptak, Budget Director, County Council
Mr. Guy A. Tumolo, Deputy Controller, County Controller's Office
Ms. Pamela A. Goldsmith, Communications Director, County Controller's Office
Mr. Perry Patel, Comfort Inn Steubenville Pike, General Manager/Owner

COUNTY OF ALLEGHENY

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MARK PATRICK FLAHERTY
CONTROLLER, COUNTY OF ALLEGHENY
104 COURTHOUSE
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NOTE TO THE REPORT

1. 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 \$4.49 in penalty and \$22.06 of interest on the amount of tax due through January 2009 for a total amount of \$26.55.