

**HOTEL/MOTEL TAX PROCEDURES  
HAMPTON INN  
WEST MIFFLIN  
FOR THE PERIOD  
APRIL 1, 2006 THROUGH MARCH 31, 2009**

**October 7, 2009**



# COUNTY OF ALLEGHENY

## OFFICE OF THE CONTROLLER

104 COURTHOUSE • 436 GRANT STREET  
PITTSBURGH, PA 15219-2498  
PHONE (412) 350-4660 • FAX (412) 350-3006

**MARK PATRICK FLAHERTY**  
CONTROLLER

**GUY A. TUMOLO**  
DEPUTY CONTROLLER

September 29, 2009

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 Hampton Inn West Mifflin for the period April 1, 2006 through March 31, 2009.

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 \$2,591.23.

Hotel Location:	Hampton Inn West Mifflin 1550 Lebanon Church Road Pittsburgh, PA 15236 Municipality: West Mifflin Borough
Period:	April 1, 2006 through March 31, 2009

Honorable John K. Weinstein  
September 29, 2009

Amount of Tax Due for the Period	\$ 371,185.53
Amount of Tax Remitted for the Period	<u>\$(369,213.78)</u>
Amount of Tax Due	\$ 1,971.75
Penalty & Interest (Note 1)	\$ <u>619.48</u>
Amount Due Allegheny County	\$ <u>2,591.23</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  
Ms. Pamela A. Goldsmith, Communications Director, County Controller's Office  
Mr. Bob Miecznikowski, Special Tax Division Manager, Treasurer's Office  
Ms. Margaret Krill, General Manager, Hampton Inn West Mifflin

COUNTY OF ALLEGHENY

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CONTROLLER, COUNTY OF ALLEGHENY  
104 COURTHOUSE  
PITTSBURGH, PA 15219

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 \$98.62 in penalty and \$520.86 of interest on the amount of tax due through October 2009 for a total amount of \$619.48.