

**HOTEL/MOTEL TAX PROCEDURES  
COMFORT INN PITTSBURGH AIRPORT  
FOR THE PERIOD  
SEPTEMBER 1, 2006 THROUGH AUGUSTS 31, 2009**

**November 9, 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

October 27, 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 Comfort Inn Pittsburgh Airport for the period September 1, 2006 through August 31, 2009.

In performing our procedures, it came to our attention that the Hotel did not maintain adequate records to support certain room revenue exemptions in accordance with Regulation 107. In addition, the Hotel failed to remit Hotel Occupancy Tax collected in accordance with Regulation 109. As indicated below, these adjustments resulted in an Amount Due Allegheny County of \$1,467.94.

|                 |                                                                                                                       |
|-----------------|-----------------------------------------------------------------------------------------------------------------------|
| Hotel Location: | Comfort Inn Pittsburgh Airport<br>7011 Steubenville Pike<br>Oakdale, PA 15071<br>Municipality: North Fayette Township |
| Period:         | September 1, 2006 through August 31, 2009                                                                             |

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|                                       |                       |
|---------------------------------------|-----------------------|
| Amount of Tax Due for the Period      | \$ 245,337.77         |
| Amount of Tax Remitted for the Period | <u>\$(244,005.40)</u> |
| Amount of Tax Due                     | \$ 1,332.37           |
| Penalty & Interest (Note 1)           | \$ <u>135.57</u>      |
| Amount Due Allegheny County           | \$ <u>1,467.94</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  
Mr. Kris Kruze, General Manager, Comfort Inn Pittsburgh Airport

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 \$66.61 in penalty and \$68.96 of interest on the amount of tax due through November 2009 for a total amount of \$135.57.