

**HOTEL/MOTEL TAX REVIEW
RESIDENCE INN - PITTSBURGH AIRPORT
FOR THE PERIOD
MAY 2, 1998 TO MARCH 31, 2001**

October 4, 2001

September 4, 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 Residence Inn Pittsburgh Airport for the period May 2, 1998 through March 31, 2001.

In performing our review, it came to our attention that the Residence Inn Pittsburgh Airport was claiming exemptions for stays that were less than 30 days and for non-exempt organizations. They also did not maintain adequate records to support other exemptions claimed. The exemptions disallowed resulted in the tax due below.

Hotel Location:	Residence Inn Pittsburgh Airport 1500 Park Lane Drive Pittsburgh, PA 15275 Municipality: North Fayette
Period (Note 1)	5/2/98 through 3/31/01
Amount of Tax Due for the Period	\$434,815.02
Amount of Tax Remitted for the Period	<u>\$430,349.51</u>
Amount of Tax Due	\$ 4,465.51
Penalty & Interest (Note 2)	<u>\$ 1,029.86</u>
Amount Due Treasurer	<u><u>\$ 5,495.37</u></u>

The Honorable John Weinstein
September 4, 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
Ms. Stacy Faulk, General Manager, Residence Inn - Pittsburgh Airport

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

NOTES TO THE REPORT

1. Current Report

Residence Inn - Pittsburgh Airport opened for business on May 2, 1998, therefore this 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 \$223.28 in penalty and \$806.58 of interest on the amount of tax due through September 30, 2001 for a total amount of \$1,029.86.