

**Luzerne  
County**

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**OFFICE OF THE CONTROLLER**

***Hotel/Motel Tax Review***

***Mohegan Sun at Pocono Downs***

***For the Period***

***January 1, 2016 through December 31, 2016***

**Michelle A. Bednar**  
**Luzerne County Controller**

**Fieldwork Performed by:**  
**Wendy Saxe**

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June 13, 2018

Ms. Laura Beers  
Tax Administrator  
Luzerne County Courthouse  
200 N. River Street  
Wilkes-Barre, PA 18711

**RE: Hotel Tax Audit Results—Mohegan Sun at Pocono Downs**

Dear Administrator Beers:

In accordance with the County of Luzerne Hotel Room Rental Tax Ordinance Regulations (Ordinance), effective July 1, 1996, and last updated on July 8, 2014, we have performed certain procedures to assist you in determining the accuracy of hotel room rental tax remittances made by Mohegan Sun at Pocono Downs (MSP) management for the period January 1, 2016 through December 31, 2016.

In performing our examination, we verified that the hotel maintained adequate records to support certain room revenue exemptions. We also observed that the hotel reported and remitted the total Hotel Room Rental Tax collected. Additionally, MSP paid hotel tax on complimentary rooms for January 2016; they ceased that practice in February 2016.

Hotel Location: Mohegan Sun at Pocono Downs  
1280 Highway 315  
Wilkes-Barre, PA 18702  
Municipality: Plains Township

Period: January 1, 2016 through December 31, 2016

Amount of Tax Due for the Period	\$191,724.20*
Amount of Tax Remitted for the Period	<u>\$199,047.68**</u>
Amount of Tax Due to/(from) Luzerne County	<u>(\$ 7,323.48)</u>

\* Amount includes \$69,241.75 in hotel revenues generated by the use of Momentum Dollars.

\*\* Amount includes complimentary rooms for January 2016 of \$146,469.41.

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The difference shown above is the result of MSP paying hotel tax on complimentary rooms for January 2016. Under Section K of the Ordinance, MSP may receive a refund by providing a written claim, which states the specific grounds upon which it is founded, with the County Treasurer (i.e., the Tax Administrator) within three years.

This report is intended solely for the information and use of the Tax Administrator and management of Luzerne County and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

Sincerely,



Michelle A. Bednar  
County Controller

cc: Mr. C. David Pedri, County Manager  
Mr. Tim McGinley, County Council Chair  
Mr. Brian Swetz, County Budget and Finance Division Head  
Mr. John Gutkowski, Director Operational Accounting, Mohegan Sun at Pocono Downs