



COUNTY OF LUZERNE  
P E N N S Y L V A N I A  
ESTABLISHED 1786  
OFFICE OF THE CONTROLLER

COUNTY OF LUZERNE, PENNSYLVANIA  
HOTEL ROOM RENTAL TAX REMITTANCES  
COURTYARD BY MARRIOTT, WILKES-BARRE, PA

*Independent Controller's Office Report  
For the Period January 1 through December 31, 2015*

Michelle A. Bednar  
Luzerne County Controller

Fieldwork Performed by:  
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COUNTY OF LUZERNE  
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April 5th, 2016

Mrs. Christine Housley  
Accounting Manager  
Keystone Hotel Management, LLC  
840 W Market St, 2nd Floor Rear  
Kingston PA 18704

**RE: Hotel Room Rental Tax Audit Results**

Dear Mrs. Housley:

Thank you for your recent assistance in helping the Luzerne County Controller's Office complete a Hotel Room Rental Tax Audit of the Courtyard by Marriott in Wilkes-Barre. Your cooperation was greatly appreciated.

As you know, pursuant to the County of Luzerne Hotel Room Rental Tax Ordinance Regulations, effective July 1, 1996, and last updated on July 8, 2014, a five percent (5%) hotel room rental tax shall be collected and remitted to the Luzerne County Tax Administrator who is charged with managing, administering, and collecting the Hotel Room Rental Tax. If any amount of tax due is not remitted by the due date, interest at the rate of 1.5% shall be added for each month or fraction thereof during which the tax shall remain unpaid.

To assist the Tax Administrator in determining the accuracy of hotel room rental tax remittances made by the Courtyard by Marriott management for the period January 15 through December 31, 2015, **we have verified your compliance with the Ordinance Regulations for hotel room rental tax collection.** In doing so, we compared the hotel operator's accounting records for reported revenue and hotel room rental tax collections with the hotel room rental tax receipts received by the County of Luzerne.

After reviewing the information provided to the Controller's Office we are in agreement with the principal amount of monies owed to the County. However, the Controller's Office has determined the County is owed \$52.28 more in interest. This is due to thirteen months of interest accruing and not the twelve months as per the calculation sheet that was provided to the Controller's Office.

Based on our review, the results were as follows:

- Total reported taxable hotel revenues of \$2,752,933.93 resulted in \$137,646.70 in hotel tax payable to the County of Luzerne for 2015.
- Hotel operator reported and paid \$134,160.87 which is **\$3,485.83 less** in hotel tax than required.
- The resulting underpayment caused 1.5% in interest to accrue over a period of 13 months which results in **\$334.42 in total interest due.**
- **With interest the amount due comes to \$3,820.25 still owed to Luzerne County.**

The hotel has the right to disagree with our findings; if you do so please provide the Controller's Office with the reasoning and all necessary information pertaining to the disagreement.

Thank you again for your cooperation and assistance in our completion of this audit.

Sincerely,



Michelle Bednar  
*Luzerne County Controller*

The Hotel Tax Audit  
of the Courtyard by Marriott, Wilkes-Barre, PA  
for the Period January through December 31, 2015

This report was initially distributed to the following:

Mr. David Pedri	Acting County Manager
Ms. Linda McClosky Houck	County Council Chair
Mr. Brian Swetz	Budget & Finance Director
Ms. Laura Beers	County Tax Administrator
Mrs. Christine Housley	Courtyard by Marriott

This report is a matter of public record and is available online at <http://www.luzernecounty.org> and can be found under Audit Reports on the Luzerne County Controller's section of the website. Media questions about the report can be directed to the Luzerne County Controller's office at 20 North Pennsylvania Blvd., Suite 213, Wilkes-Barre, PA 18701 or via email to [Controllers.Office@luzernecounty.org](mailto:Controllers.Office@luzernecounty.org).