



The County of Lancaster
Office of the County Treasurer
150 North Queen Street, Suite 122
Lancaster, PA 17608-1447

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County Treasurer

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Common Hotel Tax Questions & Answers

I use Airbnb, VRBO, etc., do I still have to register, or submit reports?

Yes! While Airbnb and VRBO pay your taxes on your behalf, you are still required to register and submit reports to the County Treasurer. Airbnb only remits a general sum of all properties in Lancaster County. There is no proof that you indeed paid taxes or are properly registered and in compliance with Lancaster County.

When and how often am I required to submit taxes/reports?

You are required to submit taxes/reports monthly. They are due by the 25th of the following month. For example, taxes due for the month of January need to be submitted by the 25th of February.

What percent of taxes do I owe?

All short-term rentals are required to pay an Excise Tax of 1.1% and most are required to pay a Room Rental Tax of 3.9% on the gross revenue of the month. Only qualified bed and breakfast establishments are exempt from the 3.9%.

Am I exempt from the 3.9% Tax?

Only "Bed & Breakfast Homestead or Inn" are exempt from the 3.9 Room Rental Tax. A "Bed & Breakfast Homestead or Inn" shall mean a private residence which contains ten or fewer bedrooms used for providing overnight accommodations to the public and in which breakfast is the only meal served and is included in the charge for the room. They must meet **ALL** the following three requirements:

1. You/or caretaker reside in the guest home providing overnight accommodations.
2. You provide breakfast.
3. The charge for the occupancy of the room includes breakfast.

Are there any exemptions?

Yes. There are two main types of patron exemptions:

1. Permanent Resident – is a patron who during the given month has occupied a room for more than 30 consecutive days.

2. State & Federal Employees

E. STATE AND FEDERAL EMPLOYEES.

Occupancy of Rooms by the Government of the United States, or its agencies, or by an employee or representative of the Government of the United States or its agencies, when such Occupancy is solely for official purposes and the Transaction is paid by the Government of the United States or its agencies, are exempt from both the Hotel Room Rental Tax and the Hotel Excise Tax.

Occupancy of Rooms by the Government of the Commonwealth of Pennsylvania, or its agencies, or by an employee or representative of the Government of the Commonwealth of Pennsylvania, or its agencies, when such occupancy is solely for official purposes and the Transaction is paid by the Commonwealth of Pennsylvania or its agencies, are exempt from both the Hotel Room Rental Tax and the Hotel Excise Tax.

*These exemptions must be documented and itemized upon reporting to the treasurer.



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How do I file/pay my taxes?

We are currently using a software called iGov services for all filing and payment taxes.

1. First, you must register with the county before filing.
2. Create an account on iGov services.
3. You can pay via credit card, debit card, or e-check.

Do I have to file my taxes online?

We encourage all hoteliers to utilize our online services and have various ways to accommodate different circumstances. Your cooperation with us ensures efficiency for both you and our office.

If I have any questions or issues, who should I contact?

Please first contact the Lancaster County Treasurer Hotel Tax division at (717) 299-8224 or email at hoteltax@co.lancaster.pa.us.

What do I have to report?

When you make a filing, you must report the gross revenue you earned from patrons overnight stays for each given month. If you have any exemptions, please include them as well. Our online software will do the calculations for you. *Please remember when you are filing that as you create entries, to always tab till the next line and click save.*

Why do I have to register and file reports?

It is a requirement by law that all short-term facilities, regardless of how patrons are acquired (i.e., Airbnb, VRBO, etc.) to be registered with the county. It is also the law that for short-term rentals in Lancaster County owe Hotel Tax to the county.

What constitutes a Hotel/Short-term lodging facility?

5. "Hotel." A hotel, motel, inn, guesthouse or other building located within the Market Area which holds itself out by any means, including advertising, license, registration with an innkeeper's group, convention listing association, travel publication or similar association or with any government agency, as being available to provide overnight lodging or use of facility space for consideration to persons seeking temporary accommodation; any place which advertises to the public at large or any segment thereof that it will provide beds, sanitary facilities or other space for a temporary period to members of the public at large; any place recognized as a hostelry, provided that portions of such facility which are devoted to persons who have established permanent residence shall not be included in this definition. The term "Hotel" does not include a Bed and Breakfast, Homestead or Inn as defined in the Act of May 23, 1945 (P.L. 926 No. 369), referred to as the Public Eating and Drinking Place Law.