

November 18, 1998

Leslie A. Jones

Liquor License Administrator

Sodexo Marriott Services, Inc.

1210 Hill Crest Road

Mobile, AL 36695

Re: Temple University

Dear Ms. Jones:

ISSUE: This is in response to your letter dated October 6, 1998 inquiring whether Sodexo Marriott Services, Inc. ('Marriott'), the independent contractor food concessionaire for Diamond Club, Inc. ('Licensee'), holder of Catering Club Liquor License No. 2015, is required to maintain and report state taxes pursuant to the Pennsylvania Liquor Code [47 P.S. Section 1-101 et seq.], the Pennsylvania Liquor Control Board's regulations [40 Pa. Code Section 101 et seq.]. You have included a management agreement between Temple University and Marriott Management Services Corporation to review this provision.

OPINION: Please be advised that the Commonwealth of Pennsylvania, Department of Revenue, Strawberry Square, Harrisburg, Pennsylvania 17128-1100, is the agency responsible for tax collection in the Commonwealth. It is for this reason that it will be necessary for you to contact the Department of Revenue concerning which entity would be responsible for tax payment. The Department of Revenue may be contacted by calling 1-888-PATAXES or by calling the tax information phone number at (717) 787-8201.

In reviewing Marriott's arrangement with Temple University and Diamond Club, Inc., it appears that Marriott employees may be unlawfully involved in the handling or dispensing of liquor or malt or brewed beverages at the Diamond Club. For this reason and for your convenience, please find enclosed section 5.82 of the Pennsylvania Liquor Control Board's regulations [40 Pa. Code Section 5.82] dealing with food concession. If you have any specific questions concerning your operation, please submit these for clarification.

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THIS OPINION APPLIES ONLY TO THE FACTUAL SITUATION DESCRIBED HEREIN AND DOES NOT INSULATE THE LICENSEE OR OTHERS FROM CONSEQUENCES OF CONDUCT OCCURRING PRIOR TO ITS ISSUANCE. THE PROPRIETY OF THE PROPOSED CONDUCT HAS BEEN ADDRESSED ONLY UNDER THE LIQUOR CODE AND REGULATIONS. THE LAWS AND POLICIES ON WHICH THIS OPINION IS BASED ARE SUBJECT TO CHANGE BY THE LEGISLATURE OR THE PENNSYLVANIA LIQUOR CONTROL BOARD.

Very truly yours,

FAITH S. DIEHL

CHIEF COUNSEL

cc: Bureau of Liquor Control Enforcement,

Pennsylvania State Police

Enclosure

Refer to: (717) 783-9454

FAX: (717) 787-8820

Advisory Opinion No. 98-375