

HOUSE BILL 224

Q8

2lr1731
CF SB 333

By: **Delegate Beitzel**

Introduced and read first time: January 26, 2012

Assigned to: Ways and Means

Committee Report: Favorable with amendments

House action: Adopted

Read second time: March 20, 2012

CHAPTER _____

1 AN ACT concerning

2 **Garrett County – Hotel Rental Tax ~~Rate~~**

3 FOR the purpose of altering the definition of “transient charge”, as it relates to
4 Garrett County, for purposes of certain provisions of law authorizing certain
5 counties to impose a hotel rental tax on certain transient charges collected by
6 certain hotels; altering the maximum hotel rental tax rate in Garrett County;
7 and generally relating to the hotel rental tax ~~rate~~ in Garrett County.

8 BY repealing and reenacting, with amendments,
9 Article 24 – Political Subdivisions – Miscellaneous Provisions
10 Section ~~9–301(f) and~~ 9–304(b)(8)
11 Annotated Code of Maryland
12 (2011 Replacement Volume)

13 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF
14 MARYLAND, That the Laws of Maryland read as follows:

15 **Article 24 – Political Subdivisions – Miscellaneous Provisions**

16 9–301.

17 (f) (1) Except as provided in paragraphs (2) and (3) of this subsection,
18 “transient charge” means a hotel charge for sleeping accommodations for a period not
19 exceeding 4 consecutive months.

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.

Underlining indicates amendments to bill.

~~Strike out~~ indicates matter stricken from the bill by amendment or deleted from the law by amendment.



1 (2) In Frederick County, GARRETT COUNTY, and Washington
2 County, “transient charge” means a hotel charge for sleeping accommodations for a
3 period not exceeding 30 days.

4 (3) In Carroll County, “transient charge” means a hotel charge for
5 sleeping accommodations for a period not exceeding 25 days.

6 (4) “Transient charge” does not include any hotel charge for services or
7 for accommodations other than sleeping accommodations.

8 9–304.

9 (b) An authorized county may not set a hotel rental tax rate that exceeds:

10 (8) **[5%] 6%** in Garrett County;

11 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
12 ~~October~~ July 1, 2012.

Approved:

Governor.

Speaker of the House of Delegates.

President of the Senate.