

Chapter 706

(House Bill 855)

AN ACT concerning

**Sales and Use Tax – Exemption – Lodging at a Corporate Training Center ~~in~~
~~Montgomery County~~**

~~MC 22-10~~

FOR the purpose of providing an exemption under the sales and use tax for the sale of a right to occupy a room or lodgings as a transient guest at certain facilities ~~in a certain county~~ operated ~~primarily~~ in support of certain facilities or campuses; and generally relating to a sales and use tax exemption for the sale of certain lodging at certain facilities.

BY adding to

Article – Tax – General

Section 11-231

Annotated Code of Maryland

(2004 Replacement Volume and 2009 Supplement)

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

Article – Tax – General

11-231.

THE SALES AND USE TAX DOES NOT APPLY TO THE SALE OF A RIGHT TO OCCUPY A ROOM OR LODGINGS AS A TRANSIENT GUEST AT A DORMITORY OR OTHER LODGING FACILITY ~~IN MONTGOMERY COUNTY~~ THAT:

(1) IS OPERATED ~~PRIMARILY~~ SOLELY IN SUPPORT OF A CORPORATE OR ANY OTHER HEADQUARTERS, TRAINING, CONFERENCE, OR AWARDS FACILITY OR CAMPUS;

(2) PROVIDES LODGING ~~PREDOMINANTLY~~ SOLELY FOR EMPLOYEES, CONTRACTORS, VENDORS, AND OTHER INVITEES OF THE CORPORATION THAT OWNS THE DORMITORY OR LODGING FACILITY; AND

(3) DOES NOT OFFER LODGING SERVICES TO THE GENERAL PUBLIC.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 2010.

Approved by the Governor, May 20, 2010.