

SENATE BILL 333

Q8

2lr1732
CF HB 224

By: **Senator Edwards**

Introduced and read first time: January 27, 2012

Assigned to: Budget and Taxation

Committee Report: Favorable with amendments

Senate action: Adopted

Read second time: February 27, 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 1, 2012.

Approved:

Governor.

President of the Senate.

Speaker of the House of Delegates.