

# SENATE BILL 466

Q8

6lr1774  
CF HB 601

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By: **Senator Hough**

Introduced and read first time: February 3, 2016

Assigned to: Budget and Taxation

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## A BILL ENTITLED

1 AN ACT concerning

2 **Frederick County – Hotel Rental Tax – Rate**

3 FOR the purpose of altering the hotel rental tax rate in Frederick County; and generally  
4 relating to the Frederick County hotel rental tax.

5 BY repealing and reenacting, with amendments,

6 Article – Local Government

7 Section 20–405

8 Annotated Code of Maryland

9 (2013 Volume and 2015 Supplement)

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

12 **Article – Local Government**

13 20–405.

14 (a) Subject to this section, the hotel rental tax rate is the rate that the county sets  
15 by resolution.

16 (b) The hotel rental tax rate may not exceed:

17 (1) except as otherwise provided in this section, 3% in a code county;

18 (2) 3% in Cecil County **AND FREDERICK COUNTY;**

19 (3) 4% in Talbot County;

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1                   (4)    5% in Calvert County, Carroll County, Charles County, Dorchester  
2 County, [Frederick County,] St. Mary's County, and Somerset County; and

3                   (5)    6% in Garrett County and Wicomico County.

4           (c)    With the unanimous consent of the county commissioners:

5                   (1)    a code county other than a Western Maryland code county may set a  
6 hotel rental tax rate up to 5%; and

7                   (2)    a Western Maryland code county may set a hotel rental tax rate up to  
8 8%.

9           (d)    The hotel rental tax rate in Washington County is 6%.

10           SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July  
11 1, 2016.