

CHAPTER 592

(House Bill 787)

AN ACT concerning

Allegany County Code Home Rule Counties – Hotel Rental Tax

FOR the purpose of altering, subject to the unanimous consent of the ~~State Treasurer~~ county commissioners, the maximum hotel rental tax rate that may be imposed by Allegany County a code county; ~~altering the distribution of the hotel rental tax revenue in Allegany County~~; providing for the effective date of this Act; and generally relating to the hotel rental tax in Allegany County a code county.

BY repealing and reenacting, with amendments,

Article 24 – Political Subdivisions – Miscellaneous Provisions

Section 9-304 ~~and 9-318~~

Annotated Code of Maryland

(1990 Replacement Volume)

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

Article 24 – Political Subdivisions – Miscellaneous Provisions

9-304.

(a) Subject to the limitations in [subsection] SUBSECTIONS (b) AND (C) of this section, the hotel rental tax rate is the rate that the authorized county sets by resolution.

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

(1) 3% in ~~Allegany County~~ A CODE COUNTY;

(2) 5% in Calvert County;

(3) 3% in Cecil County;

(4) 5% in Charles County;

(5) 3% in Garrett County;

(6) ~~3% in Kent County~~;

(7) 5% in St. Mary's County;

(8) (7) 3% in Somerset County;

(9) (8) 3% in Talbot County;

(10) (9) 3% in Washington County; AND

(11) (10) 3% in Wicomico County; ~~and~~