

(d) For any other food establishment license, the Secretary shall establish a license fee in accordance with § 2-104 of this article.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect October 1, 2008.

Approved by the Governor, April 24, 2008.

CHAPTER 149

(Senate Bill 131)

AN ACT concerning

Municipal Corporations – Hotel Rental Tax

FOR the purpose of authorizing a municipal corporation to impose a tax on certain charges for sleeping accommodations paid to hotels in the municipal corporation, subject to certain limitations; authorizing a municipal corporation to set the rate of the tax, subject to a certain limitation; authorizing a municipal corporation to provide for the administration and collection of the tax, to provide for additional exemptions from the tax, and to impose penalties for failure to collect, report, or pay the tax; requiring a municipal corporation that imposes a hotel rental tax to make a certain distribution in a certain manner; authorizing a county that has the authority to impose a hotel rental tax to impose a lower tax rate for hotels within a municipal corporation that imposes a hotel rental tax; defining certain terms; and generally relating to authorization for a municipal corporation to impose a hotel rental tax.

BY adding to

Article 24 – Political Subdivisions – Miscellaneous Provisions

Section 9-608

Annotated Code of Maryland

(2005 Replacement Volume and 2007 Supplement)

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

9-608.