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By: **Washington County Delegation**  
Introduced and read first time: March 6, 2000  
Assigned to: Rules and Executive Nominations  
Re-referred to: Ways and Means, March 13, 2000

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Committee Report: Favorable with amendments  
House action: Adopted  
Read second time: March 25, 2000

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CHAPTER 200

1 AN ACT concerning

2 **Washington County Hotel Rental Tax**

3 FOR the purpose of altering the rate of the hotel rental tax imposed in Washington  
4 County; altering the distribution of certain hotel rental tax revenue in  
5 Washington County; requiring the Hagerstown/Washington County Convention  
6 and Visitors Bureau to hold a public hearing each year on its proposed annual  
7 budget before adoption of the budget; requiring the Board of County  
8 Commissioners of Washington County to report on or before certain dates to the  
9 Washington County Senate and House Delegations of the General Assembly on  
10 the hotel rental tax revenue collected and the use of the revenue; requiring the  
11 Hagerstown/Washington County Convention and Visitors Bureau to report on or  
12 before certain dates to the Washington County Senate and House Delegations of  
13 the General Assembly on its use of the hotel rental tax revenue; prohibiting the  
14 Board of County Commissioners of Washington County from using any hotel  
15 rental tax revenue for the construction of a new stadium in the county until  
16 certain events occur; requiring the Maryland Stadium Authority as part of its  
17 review of a certain proposed new stadium to assess the viability and costs  
18 associated with constructing a multi-use stadium; and generally relating to the  
19 Washington County hotel rental tax.

20 BY repealing and reenacting, with amendments,  
21 Article 24 - Political Subdivisions - Miscellaneous Provisions  
22 Section 9-304 and 9-318(b)(4)  
23 Annotated Code of Maryland  
24 (1998 Replacement Volume and 1999 Supplement)

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

3 **Article 24 - Political Subdivisions - Miscellaneous Provisions**

4 9-304.

5 (a) Subject to the limitations in subsections (b) and (c) of this section, the hotel  
6 rental tax rate is the rate that the authorized county sets by resolution.

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

- 8 (1) 3% in a code county;  
9 (2) 5% in Calvert County;  
10 (3) 3% in Cecil County;  
11 (4) 5% in Charles County;  
12 (5) 5% in Dorchester County;  
13 (6) 5% in Garrett County;  
14 (7) 5% in St. Mary's County;  
15 (8) 3% in Somerset County;  
16 (9) 3% in Talbot County; AND  
17 (10) [3% in Washington County; and  
18 (11)] 5% in Wicomico County.

19 (c) Notwithstanding subsection (b)(1) of this section, a code county may set a  
20 hotel rental tax rate that is greater than 3%, but not exceeding 5%, with the  
21 unanimous consent of the county commissioners for the county.

22 (D) THE HOTEL RENTAL TAX RATE IN WASHINGTON COUNTY IS 6%.

23 9-318.

24 (b) (4) (I) Washington County:

25 [(i) May not deduct more than 5% of the revenue for administrative  
26 costs under subsection (a)(1) of this section; and

27 (ii) Shall deposit all remaining revenues, after the distribution  
28 under subsection (a)(1) of this section, in the general funds of Washington County to  
29 underwrite the Washington County tourism budget and, when established, the  
30 Washington County Convention Bureau.]



1 (iv) a financing plan; and

2 (v) a reuse or redevelopment plan for the existing Hagerstown  
3 stadium; and

4 (2) The estimated project costs, economic impact, financing plan, and  
5 reuse or redevelopment plan for the existing Hagerstown stadium have been:

6 (i) approved by a majority vote of the combined membership of the  
7 commissioners of Washington County and the Hagerstown City Council, sitting  
8 jointly; and

9 (ii) submitted for review and comment to the Washington County  
10 Senate and House Delegations of the General Assembly.

11 (b) As part of its review of the proposed new stadium, the Maryland Stadium  
12 Authority shall assess the viability and costs associated with constructing a  
13 multi-use stadium that, in addition to serving as the home field to a minor league  
14 baseball team, would also be used by the community for other events such as  
15 nonprofessional baseball, soccer, lacrosse, and track and field.

16 SECTION 3. AND BE IT FURTHER ENACTED, That this Act shall take effect  
17 July 1, 2000.