

## Chapter 139

(House Bill 700)

AN ACT concerning

### Howard County – Hotel Rental Tax Rate

Ho. Co. 6–11

FOR the purpose of altering the maximum sales or use tax rate that Howard County is authorized to impose on certain room rentals in the county; requiring the county to distribute certain revenue attributable to a certain tax rate imposed by the county to certain entities; and generally relating to the Howard County sales or use tax on room rentals for sleeping accommodations for transients.

BY repealing and reenacting, without amendments,  
The Public Local Laws of Howard County  
Section 20.400(a)  
Article 14 – Public Local Laws of Maryland  
(1977 Edition and August 2008 Supplement, as amended)

BY repealing and reenacting, with amendments,  
The Public Local Laws of Howard County  
Section 20.400(b)  
Article 14 – Public Local Laws of Maryland  
(1977 Edition and August 2008 Supplement, as amended)

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

#### Article 14 – Howard County

##### SUBTITLE 4. ROOM RENTAL TAX

20.400.

(a) Howard County may impose, by law, and collect a sales or use tax on room rentals in the county for sleeping accommodations for transients.

(b) (1) The rate of the tax authorized under this section may not exceed [5] 7 percent.

(2) SUBJECT TO THE ANNUAL COUNTY BUDGET AND APPROPRIATION PROCESS, THE COUNTY SHALL DISTRIBUTE ANY REVENUE

**ATTRIBUTABLE TO A TAX RATE GREATER THAN 5 PERCENT IMPOSED BY THE COUNTY UNDER THIS SUBSECTION AS FOLLOWS:**

**(I) TWO-THIRDS TO THE HOWARD COUNTY TOURISM COUNCIL; AND**

**(II) ONE-THIRD TO THE HOWARD COUNTY ECONOMIC DEVELOPMENT AUTHORITY.**

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June 1, 2011.

**Approved by the Governor, April 12, 2011.**