

Chapter 510

(Senate Bill 631)

AN ACT concerning

Hotel Rental Tax – Exemption – Lodging at a Corporate Training Center

FOR the purpose of providing an exemption ~~for certain counties~~ from certain hotel rental taxes and transient occupancy taxes imposed by certain counties for the sale of a right to occupy a room or lodgings as a transient guest at certain facilities or campuses; ~~authorizing certain taxpayers to claim certain refunds; providing for the application of this Act;~~ and generally relating to providing a certain exemption under certain county hotel rental and transient occupancy taxes.

~~BY adding to~~

~~Article 24 – Political Subdivisions – Miscellaneous Provisions~~

~~Section 9–306 and 9–602(f)~~

~~Annotated Code of Maryland~~

~~(2011 Replacement Volume and 2012 Supplement)~~

BY repealing and reenacting, with amendments,

Article – Local Government

Section 20–404

Annotated Code of Maryland

(As enacted by Chapter 119 (H.B. 472) of the Acts of the General Assembly of 2013)

BY adding to

Article – Local Government

Section 20–603(e)

Annotated Code of Maryland

(As enacted by Chapter 119 (H.B. 472) of the Acts of the General Assembly of 2013)

BY adding to

The Charter of Baltimore City

Article II – General Powers

Section (40)(f)

(2007 Replacement Volume, as amended)

BY adding to

The Public Local Laws of Baltimore County

Section 11–1–102(e)

Article 3 – Public Local Laws of Maryland
(2003 Edition and October 2012 Supplement, as amended)

BY adding to

The Public Local Laws of Howard County
Section 20.400(d)
Article 14 – Public Local Laws of Maryland
(1977 Edition and August 2008 Supplement, as amended)

BY adding to

The Public Local Laws of Montgomery County
Section 52–17(e)
Article 16 – Public Local Laws of Maryland
(2004 Edition and December 2012 Supplement, as amended)

BY adding to

The Public Local Laws of Prince George’s County
Section 10–218.01(c)
Article 17 – Public Local Laws of Maryland
(2007 Edition and 2010 Supplement, as amended)

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~~

~~9–306.~~

Article – Local Government

20–404.

(A) THE HOTEL RENTAL TAX DOES NOT APPLY TO THE SALE OF A RIGHT TO OCCUPY A ROOM OR LODGINGS AS A TRANSIENT GUEST AT A DORMITORY OR OTHER LODGING FACILITY THAT:

(1) ~~IS~~ IS OPERATED SOLELY IN SUPPORT OF THE HEADQUARTERS, A TRAINING FACILITY, A CONFERENCE FACILITY, AN AWARDS FACILITY, OR THE CAMPUS OF A CORPORATION OR OTHER ORGANIZATION;

(2) ~~PROVIDES~~ PROVIDES LODGING SOLELY FOR EMPLOYEES, CONTRACTORS, VENDORS, AND OTHER INVITEES OF THE CORPORATION THAT OWNS THE DORMITORY OR LODGING FACILITY; AND

(3) ~~DOES~~ DOES NOT OFFER LODGING SERVICES TO THE GENERAL PUBLIC.

~~9-602.~~

~~[(a)] (B)~~ By resolution, Calvert County and St. Mary's County may provide a tax exemption for classes of hotels.

~~[(b)] (C)~~ In Carroll County, the hotel rental tax does not apply to a hotel with 10 or fewer sleeping rooms.

~~[(c)] (D)~~ Cecil County may impose the hotel rental tax only on a transient charge paid to a hotel located in any part of Cecil County that:

- ~~(1)~~ is specified by the governing body of Cecil County as a population center;
- ~~(2)~~ is not larger than 10 square miles in geographic area; and
- ~~(3)~~ has a population of at least 6,000 residents.

~~[(d)] (E)~~ In Frederick County, the hotel rental tax does not apply to a hotel with:

- ~~(1)~~ 10 or fewer sleeping rooms in its main building; and
- ~~(2)~~ not more than 20 additional sleeping rooms in auxiliary structures on the hotel's property.

~~[(e)] (F)~~ In Washington County, the hotel rental tax does not apply to a transient charge paid to a hotel by:

- ~~(1)~~ the federal government;
- ~~(2)~~ a state; or
- ~~(3)~~ a unit or instrumentality of a state or the federal government.

~~20-603.~~

~~(F)~~ **(E) THE HOTEL TAX AUTHORIZED UNDER THIS SECTION DOES NOT APPLY TO THE SALE OF A RIGHT TO OCCUPY A ROOM OR LODGINGS AS A TRANSIENT GUEST AT A DORMITORY OR OTHER LODGING FACILITY THAT:**

(1) ~~IS~~ IS OPERATED SOLELY IN SUPPORT OF THE HEADQUARTERS, A TRAINING FACILITY, A CONFERENCE FACILITY, AN AWARDS FACILITY, OR THE CAMPUS OF A CORPORATION OR OTHER ORGANIZATION;

(2) ~~PROVIDES~~ PROVIDES LODGING SOLELY FOR EMPLOYEES, CONTRACTORS, VENDORS, AND OTHER INVITEES OF THE CORPORATION THAT OWNS THE DORMITORY OR LODGING FACILITY; AND

(3) ~~DOES~~ DOES NOT OFFER LODGING SERVICES TO THE GENERAL PUBLIC.

The Charter of Baltimore City

Article II – General Powers

The Mayor and City Council of Baltimore shall have full power and authority to exercise all of the powers heretofore or hereafter granted to it by the Constitution of Maryland or by any Public General or Public Local Laws of the State of Maryland; and in particular, without limitation upon the foregoing, shall have power by ordinance, or such other method as may be provided for in its Charter, subject to the provisions of said Constitution and Public General Laws:

(40)

(F) A HOTEL ROOM TAX AUTHORIZED UNDER THIS SECTION DOES NOT APPLY TO THE SALE OF A RIGHT TO OCCUPY A ROOM OR LODGINGS AS A TRANSIENT GUEST AT A DORMITORY OR OTHER LODGING FACILITY THAT:

(1) IS OPERATED SOLELY IN SUPPORT OF THE HEADQUARTERS, A TRAINING FACILITY, A CONFERENCE FACILITY, AN AWARDS FACILITY, OR THE CAMPUS OF A CORPORATION OR OTHER ORGANIZATION;

(2) PROVIDES LODGING SOLELY FOR EMPLOYEES, CONTRACTORS, VENDORS, AND OTHER INVITEES OF THE CORPORATION THAT OWNS THE DORMITORY OR LODGING FACILITY; AND

(3) DOES NOT OFFER LODGING SERVICES TO THE GENERAL PUBLIC.

Article 3 – Baltimore County

11-1-102.

(E) A TRANSIENT OCCUPANCY TAX AUTHORIZED UNDER THIS SECTION DOES NOT APPLY TO THE SALE OF A RIGHT TO OCCUPY A ROOM OR LODGINGS AS A TRANSIENT GUEST AT A DORMITORY OR OTHER LODGING FACILITY THAT:

(1) IS OPERATED SOLELY IN SUPPORT OF THE HEADQUARTERS, A TRAINING FACILITY, A CONFERENCE FACILITY, AN AWARDS FACILITY, OR THE CAMPUS OF A CORPORATION OR OTHER ORGANIZATION;

(2) PROVIDES LODGING SOLELY FOR EMPLOYEES, CONTRACTORS, VENDORS, AND OTHER INVITEES OF THE CORPORATION THAT OWNS THE DORMITORY OR LODGING FACILITY; AND

(3) DOES NOT OFFER LODGING SERVICES TO THE GENERAL PUBLIC.

Article 14 – Howard County

SUBTITLE 4. ROOM RENTAL TAX

20.400.

(D) THE ROOM RENTAL TAX AUTHORIZED UNDER THIS SECTION DOES NOT APPLY TO THE SALE OF A RIGHT TO OCCUPY A ROOM OR LODGINGS AS A TRANSIENT GUEST AT A DORMITORY OR OTHER LODGING FACILITY THAT:

(1) IS OPERATED SOLELY IN SUPPORT OF THE HEADQUARTERS, A TRAINING FACILITY, A CONFERENCE FACILITY, AN AWARDS FACILITY, OR THE CAMPUS OF A CORPORATION OR OTHER ORGANIZATION;

(2) PROVIDES LODGING SOLELY FOR EMPLOYEES, CONTRACTORS, VENDORS, AND OTHER INVITEES OF THE CORPORATION THAT OWNS THE DORMITORY OR LODGING FACILITY; AND

(3) DOES NOT OFFER LODGING SERVICES TO THE GENERAL PUBLIC.

Article 16 – Montgomery County

52-17.

(E) THE COUNCIL MAY NOT IMPOSE A TAX ON THE SALE OF A RIGHT TO OCCUPY A ROOM OR LODGINGS AS A TRANSIENT GUEST AT A DORMITORY OR OTHER LODGING FACILITY THAT:

(1) IS OPERATED SOLELY IN SUPPORT OF THE HEADQUARTERS, A TRAINING FACILITY, A CONFERENCE FACILITY, AN AWARDS FACILITY, OR THE CAMPUS OF A CORPORATION OR OTHER ORGANIZATION;

(2) PROVIDES LODGING SOLELY FOR EMPLOYEES, CONTRACTORS, VENDORS, AND OTHER INVITEES OF THE CORPORATION THAT OWNS THE DORMITORY OR LODGING FACILITY; AND

(3) DOES NOT OFFER LODGING SERVICES TO THE GENERAL PUBLIC.

Article 17 – Prince George’s County

10-218.01.

(C) THE TAX AUTHORIZED UNDER THIS SECTION DOES NOT APPLY TO THE SALE OF A RIGHT TO OCCUPY A ROOM OR LODGINGS AS A TRANSIENT GUEST AT A DORMITORY OR OTHER LODGING FACILITY THAT:

(1) IS OPERATED SOLELY IN SUPPORT OF THE HEADQUARTERS, A TRAINING FACILITY, A CONFERENCE FACILITY, AN AWARDS FACILITY, OR THE CAMPUS OF A CORPORATION OR OTHER ORGANIZATION;

(2) PROVIDES LODGING SOLELY FOR EMPLOYEES, CONTRACTORS, VENDORS, AND OTHER INVITEES OF THE CORPORATION THAT OWNS THE DORMITORY OR LODGING FACILITY; AND

(3) DOES NOT OFFER LODGING SERVICES TO THE GENERAL PUBLIC.

~~SECTION 2. AND BE IT FURTHER ENACTED, That a taxpayer may claim a refund from a local government for any hotel rental or transient occupancy taxes paid after June 30, 2010, if the taxes were paid on a transaction that is exempt under this Act.~~

SECTION ~~2.~~ 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June 1, 2013, ~~and shall be applicable to all taxes imposed after June 30, 2010.~~

Approved by the Governor, May 16, 2013.