SB0631/869937/1

BY: Budget and Taxation Committee

AMENDMENTS TO SENATE BILL 631

(First Reading File Bill)

AMENDMENT NO. 1

On page 1, in line 3, strike "for certain counties"; in line 4, after the second "taxes" insert "<u>imposed by certain counties</u>"; and strike in their entirety lines 9 through 13, inclusive, and substitute:

"BY repealing and reenacting, with amendments,

<u>Article - Local Government</u>

<u>Section 20-404</u>

Annotated Code of Maryland

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

AMENDMENT NO. 2

On page 2, strike in their entirety lines 15 and 16, and substitute:

"Article - Local Government

<u>20–404.</u>

(A)";

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in line 20, strike "**IS**" and substitute "**IS**"; in line 23, strike "**PROVIDES**" and substitute "**PROVIDES**"; in line 26, strike "**DOES**" and substitute "**DOES**"; strike in its entirety line 28 and substitute:

- "[(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:

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

<u>20-603.</u>";

and in line 29, strike "(F)" and substitute "(E)".

On page 3, in line 1, strike "**IS**" and substitute "<u>**IS**</u>"; in line 4, strike "**PROVIDES**" and substitute "**PROVIDES**"; and in line 7, strike "**DOES**" and substitute "**DOES**".