

HOUSE BILL 815

Q8

3lr2572
CF SB 631

By: **Delegates Kaiser, Barve, Cardin, Feldman, Frick, Guzzone, Ivey, Luedtke,
A. Miller, Olszewski, and Reznik**

Introduced and read first time: February 6, 2013

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

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

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

9 BY adding to

10 Article 24 – Political Subdivisions – Miscellaneous Provisions
11 Section 9–306 and 9–602(f)
12 Annotated Code of Maryland
13 (2011 Replacement Volume and 2012 Supplement)

14 BY adding to

15 The Charter of Baltimore City
16 Section (40)(f)
17 Article II – General Powers
18 (2007 Replacement Volume, as amended)

19 BY adding to

20 The Public Local Laws of Baltimore County
21 Section 11–1–102(e)
22 Article 3 – Public Local Laws of Maryland
23 (2003 Edition and October 2012 Supplement, as amended)

24 BY adding to

25 The Public Local Laws of Howard County
26 Section 20.400(d)

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 Article 14 – Public Local Laws of Maryland
2 (1977 Edition and August 2008 Supplement, as amended)

3 BY adding to
4 The Public Local Laws of Montgomery County
5 Section 52–17(e)
6 Article 16 – Public Local Laws of Maryland
7 (2004 Edition and December 2012 Supplement, as amended)

8 BY adding to
9 The Public Local Laws of Prince George’s County
10 Section 10–218.01(c)
11 Article 17 – Public Local Laws of Maryland
12 (2007 Edition and 2010 Supplement, as amended)

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

15 **Article 24 – Political Subdivisions – Miscellaneous Provisions**

16 **9–306.**

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

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

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

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

28 **9–602.**

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

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

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

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

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

12 **Article 14 – Howard County**

13 **SUBTITLE 4. ROOM RENTAL TAX**

14 20.400.

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

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

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

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

26 **Article 16 – Montgomery County**

27 52–17.

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

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

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

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

9 **Article 17 – Prince George’s County**

10 10–218.01.

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

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

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

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

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

26 SECTION 3. AND BE IT FURTHER ENACTED, That this Act shall take effect
27 June 1, 2013, and shall be applicable to all taxes imposed after June 30, 2010.