

Chapter 312

(House Bill 323)

AN ACT concerning

Frederick County – Hotel Rental Tax – Transient Charge

FOR the purpose of altering the definition of a “transient charge” as it relates to a hotel charge for sleeping accommodations that is subject to the hotel rental tax in Frederick County; and generally relating to the hotel rental tax in Frederick County.

BY repealing and reenacting, with amendments,
Article – Local Government
Section 20–401
Annotated Code of Maryland
(2013 Volume)

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

Article – Local Government

20–401.

- (a) In this part the following words have the meanings indicated.
- (b) (1) “Hotel” means an establishment that offers sleeping accommodations for compensation.
- (2) “Hotel” includes:
 - (i) an apartment;
 - (ii) a cottage;
 - (iii) a hostelry;
 - (iv) an inn;
 - (v) a motel;
 - (vi) a rooming house; or

(vii) a tourist home.

(c) “Hotel rental tax” means the tax on a transient charge.

(d) (1) (i) Except as provided in subparagraphs (ii) [and], (iii), AND (IV) of this paragraph, “transient charge” means a hotel charge for sleeping accommodations for a period not exceeding 4 consecutive months.

(ii) In Carroll County, “transient charge” means a hotel charge for sleeping accommodations for a period not exceeding 25 days.

(III) IN FREDERICK COUNTY, “TRANSIENT CHARGE” MEANS A HOTEL CHARGE FOR SLEEPING ACCOMMODATIONS FOR A PERIOD NOT EXCEEDING 90 DAYS.

~~[(iii)](IV)~~ In ~~[Frederick County,]~~ Garrett County~~[,]~~ and Washington County, “transient charge” means a hotel charge for sleeping accommodations for a period not exceeding 30 days.

(2) “Transient charge” does not include any hotel charge for:

(i) services; or

(ii) accommodations other than sleeping accommodations.

(e) “Western Maryland code county” means a code county in the Western Maryland class as established under § 9–302 of this article.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 2014.

Approved by the Governor, May 5, 2014.