

Chapter 97

(House Bill 137)

AN ACT concerning

Charles County – Taxing Districts for Infrastructure Improvements – Repeal of Restriction

FOR the purpose of repealing a certain restriction on the exercise of authority granted to Charles County to establish certain taxing districts for certain infrastructure improvements; and generally relating to authority for Charles County to establish taxing districts for certain infrastructure improvements.

BY repealing and reenacting, with amendments,
 Article – Local Government
 Section 21–521
 Annotated Code of Maryland
 (2013 Volume and 2015 Supplement)

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

Article – Local Government

21–521.

(a) [Charles County may exercise the authority granted under this subtitle only in a commercial or light industrial zone.

(b) Charles County may exercise the authority granted under this subtitle to provide financing, refinancing, or reimbursement of costs for the purposes under § 21–504(a) of this subtitle relating to the development of resort hotels and conference centers in a waterfront planned community.

[(c)] **(B)** (1) In addition to imposing ad valorem or special taxes under this subtitle, Charles County may impose a hotel rental tax in a special taxing district to provide financing, refinancing, or reimbursement of costs for the purposes under § 21–504(a) of this subtitle relating to the development of resort hotels and conference centers in a waterfront planned community.

(2) The taxes provided under this subtitle for payment of bonds and pledged to the special fund may include the hotel rental tax authorized under this subsection.

(3) The hotel rental tax authorized under this subsection is in addition to the hotel rental tax authorized under Title 20, Subtitle 4 of this article.

(4) The rate of the hotel rental tax authorized under this subsection may not exceed the rate of the hotel rental tax imposed under Title 20, Subtitle 4 of this article in effect on the day the governing body of Charles County establishes a special taxing district under this subtitle.

(5) The proceeds from the hotel rental tax authorized under this subsection may be used only for the purposes authorized under this subtitle.

(6) Charles County may not impose the hotel rental tax authorized under this subsection outside a special taxing district established under this subtitle.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect October 1, 2016.

Approved by the Governor, April 12, 2016.