

HOUSE BILL 137

L2

6lr1745

By: **Charles County Delegation**

Introduced and read first time: January 20, 2016

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Charles County – Taxing Districts for Infrastructure Improvements – Repeal of**
3 **Restriction**

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

8 BY repealing and reenacting, with amendments,
9 Article – Local Government
10 Section 21–521
11 Annotated Code of Maryland
12 (2013 Volume and 2015 Supplement)

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

15 **Article – Local Government**

16 21–521.

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

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

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



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

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

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

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

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

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

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