

Chapter 435

**(House Bill 1161)**

AN ACT concerning

**Washington County – Mobile Home Tax – Authorization**

FOR the purpose of providing that Washington County may not impose a certain tax on the amounts paid for certain purposes to a mobile home park; authorizing Washington County to impose, by ordinance, a tax on the use of a mobile home in the county; providing for the application, manner of calculation, payment, and collection of the tax; providing that the tax constitutes a lien on the mobile home and may be collected in a certain manner; requiring the Director of the State Department of Assessments and Taxation to direct the Department to assess the value of certain mobile homes in Washington County under certain circumstances; authorizing Washington County to provide, by ordinance, for certain matters related to the tax; defining a certain term; and generally relating to a mobile home tax in Washington County.

BY repealing and reenacting, without amendments,

Article – Local Government  
Section 20–501(a)  
Annotated Code of Maryland  
(2013 Volume and 2019 Supplement)

BY repealing and reenacting, with amendments,

Article – Local Government  
Section 20–501(b)  
Annotated Code of Maryland  
(2013 Volume and 2019 Supplement)

BY adding to

Article – Local Government  
Section 20–503  
Annotated Code of Maryland  
(2013 Volume and 2019 Supplement)

BY repealing and reenacting, without amendments,

Article – Tax – Property  
Section 1–101(a) and (j)  
Annotated Code of Maryland  
(2019 Replacement Volume)

BY adding to

Article – Tax – Property  
Section 2–202.1  
Annotated Code of Maryland

(2019 Replacement Volume)

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

**Article – Local Government**

20–501.

(a) (1) In this section the following words have the meanings indicated.

(2) “Camping shelter” means a tent or other collapsible structure that provides temporary living quarters for recreational, camping, or travel use.

(3) “Mobile home park” means a mobile home court or park or a trailer park.

(4) “Recreational vehicle” means a trailer or other vehicle that provides temporary living quarters for recreational, camping, or travel use.

(b) **(1) THIS SUBSECTION DOES NOT APPLY TO A MOBILE HOME IN WASHINGTON COUNTY.**

**[(1)] (2)** By resolution or ordinance, a county or municipality may impose a tax on the amount paid for:

(i) the rental, leasing, or use of any space, facility, or accommodation in a mobile home park; or

(ii) services provided by a mobile home park.

**[(2)] (3)** The tax authorized under this subsection does not apply to a recreational vehicle or camping shelter if:

(i) the recreational vehicle or camping shelter is intended and used only for temporary occupancy of 30 days or less; or

(ii) the county or municipality imposes the tax authorized under subsection (c) of this section.

**20–503.**

**(A) IN THIS SECTION, “MOBILE HOME” MEANS A FORM OF HOUSING THAT:**

**(1) IS COMMONLY KNOWN AS A TRAILER, HOUSE TRAILER, OR**

**MANUFACTURED HOME;**

**(2) IS OR CAN BE USED FOR RESIDENTIAL PURPOSES; AND**

**(3) (I) IS PERMANENTLY ATTACHED TO LAND; OR**

**(II) IS CONNECTED TO WATER, GAS, ELECTRIC, OR SEWAGE FACILITIES.**

**(B) BY ORDINANCE, WASHINGTON COUNTY MAY IMPOSE A TAX ON THE USE OF A MOBILE HOME LOCATED IN THE COUNTY.**

**(C) THE TAX AUTHORIZED UNDER THIS SECTION DOES NOT APPLY TO A MOBILE HOME THAT IS HELD FOR SALE ON A SALES LOT.**

**(D) THE TAX AUTHORIZED UNDER THIS SECTION SHALL BE APPLIED ON THE ASSESSED VALUE OF THE MOBILE HOME.**

**(E) (1) AN OWNER OF PROPERTY ON WHICH A MOBILE HOME SUBJECT TO THE TAX UNDER THIS SECTION IS LOCATED SHALL PAY THE TAX TO THE COUNTY OFFICE THAT THE COUNTY COMMISSIONERS OF WASHINGTON COUNTY DESIGNATE BY ORDINANCE.**

**(2) (I) IF THE OCCUPANT OF A MOBILE HOME SUBJECT TO THE TAX UNDER THIS SECTION RENTS FROM THE PROPERTY OWNER THE MOBILE HOME OR THE PROPERTY ON WHICH THE MOBILE HOME IS LOCATED, THE PROPERTY OWNER MAY COLLECT THE TAX FROM THE OCCUPANT OF THE MOBILE HOME.**

**(II) THE PROPERTY OWNER MAY COLLECT THE TAX FROM THE OCCUPANT UNDER SUBPARAGRAPH (I) OF THIS PARAGRAPH AS A PART OF THE RENTAL FEES.**

**(III) IF THE PROPERTY OWNER CHOOSES TO COLLECT THE TAX FROM THE OCCUPANT OF THE MOBILE HOME UNDER PARAGRAPH (1) OF THIS SUBSECTION AND THE OCCUPANT FAILS TO PAY THE TAX, THE PROPERTY OWNER MAY EXERCISE ANY RIGHT AVAILABLE TO THE PROPERTY OWNER FOR NONPAYMENT OF RENTAL FEES.**

**(F) IF THE COUNTY IMPOSES THE TAX AUTHORIZED UNDER THIS SECTION, THE STATE DEPARTMENT OF ASSESSMENTS AND TAXATION SHALL ASSESS THE VALUE OF MOBILE HOMES IN WASHINGTON COUNTY SUBJECT TO THE TAX.**

**(G) A TAX IMPOSED UNDER THIS SECTION CONSTITUTES A LIEN ON THE**

**MOBILE HOME AND MAY BE COLLECTED IN THE SAME MANNER AS PROPERTY TAXES MAY BE COLLECTED.**

**(H) IF THE COUNTY IMPOSES THE TAX AUTHORIZED UNDER THIS SECTION, THE COUNTY, BY ORDINANCE, MAY PROVIDE FOR:**

**(1) COLLECTION OF THE TAX AS OF THE DATE OF FINALITY FOR THE REAL PROPERTY TAXES OF THE PROPERTY OWNER;**

**(2) MAINTENANCE OF RECORDS RELATING TO THE TAX AND ITS COLLECTION;**

**(3) OTHER REQUIREMENTS RELATING TO THE ADMINISTRATION OF THE TAX; AND**

**(4) PENALTIES FOR FAILURE TO COMPLY WITH THE REQUIREMENTS RELATING TO THE TAX.**

**Article – Tax – Property**

1–101.

(a) In this article the following words have the meanings indicated.

(j) (1) “Department” means the State Department of Assessments and Taxation.

(2) “Department” includes, unless the context requires otherwise, a supervisor.

**2–202.1.**

**IN ACCORDANCE WITH § 20–503 OF THE LOCAL GOVERNMENT ARTICLE, THE DIRECTOR SHALL DIRECT THAT THE DEPARTMENT ASSESS THE VALUE OF MOBILE HOMES IN WASHINGTON COUNTY SUBJECT TO THE TAX IMPOSED UNDER THAT SECTION.**

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 2020.

**Enacted under Article II, § 17(c) of the Maryland Constitution, May 8, 2020.**