
By: Washington County Delegation

Introduced and read first time: February 23, 1996

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Washington County - Hotel Tax - Civil War Tourism**

3 FOR the purpose of altering the rate of the hotel tax imposed in Washington County for
4 a certain fiscal year; providing for the distribution of the additional revenue
5 collected under this Act; requiring the Board of County Commissioners of
6 Washington County to include a certain appropriation in the county budget for a
7 certain fiscal year; requiring a certain convention and visitors bureau to submit a
8 certain report on or before a certain date; and generally relating to the use of a part
9 of the hotel tax revenue collected in Washington County to promote Civil War
10 tourism.

11 BY repealing and reenacting, without amendments,
12 Article 24 - Political Subdivisions - Miscellaneous Provisions
13 Section 9-304 and 9-318(b)(4) and (c)
14 Annotated Code of Maryland
15 (1994 Replacement Volume and 1995 Supplement)

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

18 **Article 24 - Political Subdivisions - Miscellaneous Provisions**

19 9-304.

20 (a) Subject to the limitations in subsections (b) and (c) of this section, the hotel
21 rental tax rate is the rate that the authorized county sets by resolution.

22 (b) An authorized county may not set a hotel rental tax rate that exceeds:

23 (1) 3% in a code county;

24 (2) 5% in Calvert County;

25 (3) 3% in Cecil County;

26 (4) 5% in Charles County;

27 (5) 4% in Dorchester County;

28 (6) 5% in Garrett County;

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1 (7) 5% in St. Mary's County;

2 (8) 3% in Somerset County;

3 (9) 3% in Talbot County;

4 (10) 3% in Washington County; and

5 (11) 5% in Wicomico County.

6 (c) Notwithstanding subsection (b)(1) of this section, a code county may set a
7 hotel rental tax rate that is greater than 3%, but not exceeding 5%, with the unanimous
8 consent of the county commissioners for the county.

9 9-318.

10 (b) (4) Washington County:

11 (i) May not deduct more than 5% of the revenue for administrative
12 costs under subsection (a)(1) of this section; and

13 (ii) Shall deposit all remaining revenues, after the distribution under
14 subsection (a)(1) of this section, in the general funds of Washington County to underwrite
15 the Washington County tourism budget and, when established, the Washington County
16 Convention Bureau.

17 (c) An authorized county shall make the distributions required under this section
18 between the 15th day and the 30th day of each calendar month.

19 SECTION 2. AND BE IT FURTHER ENACTED, That, notwithstanding Article
20 24, §§ 9-304 and 9-318 of the Annotated Code of Maryland:

21 (1) for Fiscal Year 1997, the rate of the hotel tax imposed in Washington
22 County shall be 3.5%;

23 (2) the additional revenue collected as a result of the increase in the tax rate
24 under paragraph (1) of this section of this Act shall be distributed to the City of
25 Hagerstown to be used for advertising and marketing expenses for promoting Civil War
26 tourism in the Washington County area;

27 (3) the Board of County Commissioners of Washington County shall include
28 in the county's budget for Fiscal Year 1998 an appropriation to the
29 Hagerstown/Washington County Convention and Visitors Bureau of \$55,000, for the
30 purpose of continuing the funding for advertising and marketing expenses for promoting
31 Civil War tourism; and

32 (4) on or before October 1, 1996, the Hagerstown/Washington County
33 Convention and Visitors Bureau shall submit a written report to the Washington County
34 House and Senate Delegations on its plans for the reorganization and restructuring of its
35 focus and duties, including information on its proposed use of funds for advertising and
36 marketing expenses.

37 SECTION 3. AND BE IT FURTHER ENACTED, That this Act shall take effect
38 July 1, 1996.

