
By: Prince George's County Delegation

Introduced and read first time: January 30, 1997

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Prince George's County - Multifamily Occupancy Tax**
3 **PG 429-97**

4 FOR the purpose of authorizing the County Council for Prince George's County to
5 impose a local sales tax on certain amounts charged by a landlord for the rental of
6 any space, facilities, or accommodations in or for a multifamily residential unit;
7 clarifying that the tax is subject to certain provisions of the Prince George's County
8 charter; limiting the rate of the tax that may be imposed; authorizing the County
9 Council to provide certain exemptions from the tax; authorizing the County Council
10 to provide for the administration of the tax; and generally relating to authorization
11 for a multifamily residential unit rental tax in Prince George's County.

12 BY adding to

13 Article 24 - Political Subdivisions - Miscellaneous Provisions
14 Section 9-606
15 Annotated Code of Maryland
16 (1996 Replacement Volume)

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

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

20 9-606.

21 (A) IN THIS SECTION:

22 (1) "MULTIFAMILY RESIDENTIAL UNIT" MEANS ANY BUILDING,
23 STRUCTURE, OR COMBINATION OF RELATED BUILDING STRUCTURES AND
24 APPURTENANCES OPERATED AS A SINGLE UNIT, IN WHICH THE LANDLORD
25 PROVIDES, FOR A CONSIDERATION, TWO OR MORE DWELLING UNITS, EACH OF
26 WHICH IS SUPPLIED WITH ITS OWN KITCHEN FACILITIES; AND

27 (2) "MULTIFAMILY RESIDENTIAL UNIT" DOES NOT INCLUDE:

28 (I) A CONDOMINIUM;

29 (II) A BOARDING HOUSE;

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- 1 (III) A TOURIST HOME;
- 2 (IV) AN INN, HOTEL, OR MOTEL;
- 3 (V) A SCHOOL DORMITORY;
- 4 (VI) A HOSPITAL OR MEDICAL FACILITY;
- 5 (VII) ANY OTHER FACILITY OPERATING FOR RELIGIOUS OR
- 6 ELEEMOSYNARY PURPOSES; OR
- 7 (VIII) ANY OTHER TRANSIENT FACILITY.

8 (B) EXCEPT AS PROVIDED IN SUBSECTION (C) OF THIS SECTION, THE COUNTY
9 COUNCIL FOR PRINCE GEORGE'S COUNTY MAY IMPOSE, BY ORDINANCE, AND
10 COLLECT A SALES TAX ON AMOUNTS CHARGED BY A LANDLORD DURING THE
11 PERIOD OF POSSESSION BY THE LESSEE FOR THE RENTAL OF ANY SPACE,
12 FACILITIES, OR ACCOMMODATIONS IN OR FOR A MULTIFAMILY RESIDENTIAL UNIT.

13 (C) THE TAX IMPOSED UNDER THIS SECTION:

14 (1) IS SUBJECT TO ANY PROVISIONS IN THE PRINCE GEORGE'S COUNTY
15 CHARTER THAT REQUIRE APPROVAL THROUGH REFERENDUM BEFORE THE
16 IMPOSITION OF A TAX IN EXCESS OF THE AMOUNT IMPOSED IN THE PRECEDING
17 FISCAL YEAR; AND

18 (2) MAY NOT EXCEED 4% OF THE RENTAL FEE CHARGED BY THE
19 LANDLORD.

20 (D) THE COUNTY COUNCIL BY ORDINANCE MAY PROVIDE EXEMPTIONS
21 FROM THE TAX IMPOSED UNDER THIS SECTION:

22 (1) FOR DWELLING UNITS FOR WHICH THE MONTHLY RENTAL CHARGE
23 DOES NOT EXCEED A CERTAIN AMOUNT AS DETERMINED BY THE COUNTY
24 COUNCIL;

25 (2) FOR UP TO A CERTAIN AMOUNT PER MONTH OF THE RENTAL
26 CHARGE FOR A DWELLING UNIT AS DETERMINED BY THE COUNTY COUNCIL;

27 (3) BASED ON AGE, INCOME, OR DISABILITY; OR

28 (4) FOR DWELLING UNITS OCCUPIED BY FAMILIES RECEIVING A
29 HOUSING SUBSIDY.

30 (E) THE TAX IMPOSED UNDER THIS SECTION SHALL BE:

31 (1) PAYABLE BY THE LESSEE; AND

32 (2) COLLECTED BY THE LANDLORD ON BEHALF OF THE COUNTY.

33 (F) THE COUNTY COUNCIL MAY PROVIDE BY ORDINANCE FOR THE
34 ADMINISTRATION OF THE TAX IMPOSED UNDER THIS SECTION, INCLUDING:

35 (1) IMPOSITION OF INTEREST AND PENALTIES FOR LATE PAYMENT;

36 (2) THE FILING OF RETURNS AND THE MAINTENANCE OF RECORDS;

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1 (3) A CREDIT TO LANDLORDS FOR COLLECTION EXPENSES; OR

2 (4) ANY OTHER PROVISION NECESSARY OR APPROPRIATE TO
3 ADMINISTER THE TAX.

4 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
5 July 1, 1997.