
By: **Delegates Holt, DeCarlo, and Minnick**
Introduced and read first time: January 26, 1998
Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Mobile Home and Trailer Park Taxes - Rate Limitation**

3 FOR the purpose of limiting the rate of tax that a county or municipal corporation
4 may impose on amounts paid for the rental, leasing, or use of any space,
5 facilities, or accommodations in a trailer park or mobile home court or park or
6 for the providing of any services by a trailer park or mobile home court or park;
7 and generally relating to a rate limitation for certain local mobile home and
8 trailer park taxes.

9 BY repealing and reenacting, without amendments,
10 Article 24 - Political Subdivisions - Miscellaneous Provisions
11 Section 9-401(a-1)(1)
12 Annotated Code of Maryland
13 (1996 Replacement Volume and 1997 Supplement)

14 BY repealing and reenacting, with amendments,
15 Article 24 - Political Subdivisions - Miscellaneous Provisions
16 Section 9-401(b)
17 Annotated Code of Maryland
18 (1996 Replacement Volume and 1997 Supplement)

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

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

22 9-401.

23 (a-1) (1) A county or municipal corporation may impose, by resolution or
24 ordinance, a tax on the amount paid for:

25 (i) The rental, leasing, or use of any space, facilities, or
26 accommodations in a trailer park or mobile home court or park; or

1 (ii) The providing of any services by a trailer park or mobile home
2 court or park.

3 (b) (1) Subject to the [limitation] LIMITATIONS under PARAGRAPH (2) OF
4 THIS SUBSECTION AND subsection (a-2)(2) of this section, a county or municipal
5 corporation shall set the tax rate.

6 (2) (I) THE TAX RATE MAY NOT EXCEED 5% OF THE AMOUNTS
7 SUBJECT TO THE TAX.

8 (II) THE LIMITATION UNDER SUBPARAGRAPH (I) OF THIS
9 PARAGRAPH APPLIES TO ANY TAX IMPOSED BY A COUNTY OR MUNICIPAL
10 CORPORATION, UNDER THE AUTHORITY GRANTED IN THIS SECTION OR UNDER ANY
11 OTHER AUTHORITY, ON AMOUNTS PAID FOR THE RENTAL, LEASING, OR USE OF ANY
12 SPACE, FACILITIES, OR ACCOMMODATIONS IN A TRAILER PARK OR MOBILE HOME
13 COURT OR PARK OR FOR THE PROVIDING OF ANY SERVICES BY A TRAILER PARK OR
14 MOBILE HOME COURT OR PARK.

15 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
16 July 1, 1998.