
By: **Somerset County Delegation**

Introduced and read first time: February 2, 1998

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Somerset County - Hotel Rental Tax - Maximum Rate**

3 FOR the purpose of altering the maximum tax rate that Somerset County may set for
4 the hotel rental tax.

5 BY repealing and reenacting, with amendments,
6 Article 24 - Political Subdivisions - Miscellaneous Provisions
7 Section 9-304
8 Annotated Code of Maryland
9 (1996 Replacement Volume and 1997 Supplement)

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

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

13 9-304.

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

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

- 17 (1) 3% in a code county;
18 (2) 5% in Calvert County;
19 (3) 3% in Cecil County;
20 (4) 5% in Charles County;
21 (5) 4% in Dorchester County;
22 (6) 5% in Garrett County;
23 (7) 3% in Harford County;

1 (8) 5% in St. Mary's County;

2 (9) [3%] 5% in Somerset County;

3 (10) 3% in Talbot County;

4 (11) 3% in Washington County; and

5 (12) 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
8 unanimous consent of the county commissioners for the county.

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