

SENATE BILL 95

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Q8

1999 Regular Session  
9lr0703  
CF 9lr1233

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By: **Senators Jacobs, Collins, and Hooper**  
Introduced and read first time: January 18, 1999  
Assigned to: Budget and Taxation

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Committee Report: Favorable  
Senate action: Adopted  
Read second time: March 2, 1999

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CHAPTER\_\_\_\_\_

1 AN ACT concerning

2 **Harford County - Hotel Rental Tax - Repeal**

3 FOR the purpose of repealing certain authority for Harford County to impose a hotel  
4 rental tax; repealing a requirement that the Harford County Tourism Council  
5 submit its proposed annual budget to the Harford County Executive and  
6 Harford County Council for review and comment; repealing certain authority for  
7 the Harford County Executive and Harford County Council to audit the Harford  
8 County Tourism Council; and generally relating to the repeal of certain  
9 authority for Harford County to impose a hotel rental tax.

10 BY repealing and reenacting, with amendments,  
11 Article 24 - Political Subdivisions - Miscellaneous Provisions  
12 Section 9-301(b), 9-303(b), 9-304(b), 9-310(a), 9-318(a), and 9-325  
13 Annotated Code of Maryland  
14 (1998 Replacement Volume and 1998 Supplement)

15 BY repealing  
16 Article 24 - Political Subdivisions - Miscellaneous Provisions  
17 Section 9-305(c), 9-306, and 9-318(b)(5)  
18 Annotated Code of Maryland  
19 (1998 Replacement Volume and 1998 Supplement)

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

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

2 9-301.

3       (b)       "Authorized county" means:

4               (1)       A code county;

5               (2)       Calvert County;

6               (3)       Cecil County;

7               (4)       Charles County;

8               (5)       Dorchester County;

9               (6)       Garrett County;

10              [(7)       Harford County;]

11              [(8)]       (7)       St. Mary's County;

12              [(9)]       (8)       Somerset County;

13              [(10)]       (9)       Talbot County;

14              [(11)]       (10)       Washington County; and

15              [(12)]       (11)       Wicomico County.

16 9-303.

17       (b)       Before Calvert County, Charles County, [Harford County,] or St. Mary's  
18 County imposes a hotel rental tax, the governing body of the county shall hold a  
19 public hearing, which:

20               (1)       Shall be advertised twice by publication in a newspaper of general  
21 circulation in the county at least 10 days before the hearing; and

22               (2)       May not be part of the annual budget hearing.

23 9-304.

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

25               (1)       3% in a code county;

26               (2)       5% in Calvert County;

27               (3)       3% in Cecil County;

28               (4)       5% in Charles County;

- 1 (5) 4% in Dorchester County;
- 2 (6) 5% in Garrett County;
- 3 [(7) 3% in Harford County;]
- 4 [(8)] (7) 5% in St. Mary's County;
- 5 [(9)] (8) 3% in Somerset County;
- 6 [(10)] (9) 3% in Talbot County;
- 7 [(11)] (10) 3% in Washington County; and
- 8 [(12)] (11) 5% in Wicomico County.

9 9-305.

10 [(c) The governing body of Harford County may provide, by law, a tax  
11 exemption for transient charges paid by a nonprofit charitable organization to a hotel  
12 to provide temporary shelter for individuals who are in need as a result of  
13 misfortune.]

14 [9-306.

15 (a) The Harford County Tourism Council shall submit its proposed annual  
16 budget to the Harford County Executive and Harford County Council for review and  
17 comment.

18 (b) The Harford County Executive and Harford County Council may at the  
19 expense of Harford County, audit the Harford County Tourism Council and the  
20 tourism funds from the hotel rental tax distributed to municipal corporations in  
21 Harford County under § 9-318 of this article.]

22 9-310.

- 23 (a) A hotel shall complete, sign, and file a hotel rental tax return with:
- 24 (1) A code county, on or before the 10th day of each month;
- 25 (2) Calvert County, on or before the 21st day of each month;
- 26 (3) Cecil County, on or before the 10th day of each month;
- 27 (4) Charles County, on or before the 21st day of each month;
- 28 (5) Dorchester County, on or before the 21st day of each month;
- 29 (6) Garrett County, on or before the 21st day of each month;
- 30 [(7) Harford County, on or before the 21st day of each month;]

- 1            [(8)]    (7)    St. Mary's County, on or before the 21st day of each month;
- 2            [(9)]    (8)    Somerset County, on or before the 21st day of each month;
- 3            [(10)]   (9)    Talbot County, on or before the 20th day of each month;
- 4            [(11)]   (10)   Washington County, on or before the 25th day of each month;
- 5 and
- 6            [(12)]   (11)   Wicomico County, on or before the 20th day of each month.

7 9-318.

8        (a)        Except for Talbot County [, Harford County,] and Washington County, an  
9 authorized county shall distribute the hotel rental tax revenue as follows:

10            (1)        From the total revenue, a reasonable sum for hotel rental tax  
11 administrative costs to the general fund of the county;

12            (2)        In a code county and Calvert, Cecil, Garrett, and St. Mary's Counties,  
13 after the distribution in item (1) of this subsection, the revenue attributable to a hotel  
14 located in a municipal corporation to the municipal corporation; and

15            (3)        The remaining balance to the general fund of the county.

16        (b)        [(5)        Harford County:

17                    (i)        May distribute to the general fund of the county not more than  
18 5% of the revenue for administrative costs;

19                    (ii)        After the distribution under item (i) of this paragraph, shall  
20 distribute 20% of the revenues collected in a municipal corporation located in Harford  
21 County to that municipal corporation for use on tourism or tourism-related projects;  
22 and

23                    (iii)        Shall distribute all remaining revenues after the distributions  
24 under items (i) and (ii) of this paragraph to the Harford County Tourism Council.]

25 9-325.

26        Unpaid hotel rental tax in a code county, Cecil County, Charles County,  
27 Dorchester County, [Harford County,] Somerset County, Talbot County, Washington  
28 County, and Wicomico County is a lien against the real and personal property of the  
29 person owing the tax and is collectible in the same manner as the property tax may be  
30 collected under the Tax - Property Article.

31        SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take  
32 effect July 1, 1999.

