

SENATE BILL 504

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Q7

2001 Regular Session
11r1995
CF 11r1994

By: **Senator Astle**

Introduced and read first time: February 2, 2001

Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

2 **Anne Arundel County - Sales and Use Tax - Rental Car Tax**

3 FOR the purpose of authorizing Anne Arundel County to impose, by ordinance, and
4 collect a sales or use tax on rental cars; and generally relating to authorizing
5 Anne Arundel County to impose and collect a sales or use tax on rental cars.

6 BY repealing and reenacting, with amendments,
7 Article 24 - Political Subdivisions - Miscellaneous Provisions
8 Section 9-602
9 Annotated Code of Maryland
10 (1998 Replacement Volume and 2000 Supplement)

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

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

14 9-602.

15 (a) Anne Arundel County may impose, by ordinance, and collect a sales or use
16 tax on:

- 17 (1) Fuels and utilities used by commercial and industrial businesses;
18 (2) Residential, commercial, and industrial telephone service; [and]
19 (3) Space rentals; AND
20 (4) RENTAL CARS.

21 (b) (1) Except as provided in paragraph (2) of this subsection, any revenues
22 collected under the authority of this section within the boundaries of the City of
23 Annapolis shall be allocated and distributed in equal amounts to the City of
24 Annapolis and to Anne Arundel County.

1 (2) Any revenue generated within the boundaries of the City of
2 Annapolis from the tax on space rentals, including the tax on the room or building
3 rental tax for transients, shall be collected and retained by the City of Annapolis.

4 (c) On or after July 1, 1997, Anne Arundel County may not impose a sales and
5 use tax on space rentals for the docking or storage of boats.

6 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
7 July 1, 2001.