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By: **Garrett County Delegation**

Introduced and read first time: February 2, 2004

Assigned to: Ways and Means

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A BILL ENTITLED

1 AN ACT concerning

2 **Garrett County - Unpaid Hotel Rental Tax - Liens**

3 FOR the purpose of making unpaid hotel rental tax in Garrett County a lien against  
4 certain real and personal property; authorizing the collection of unpaid rental  
5 tax in Garrett County in a certain manner; and generally relating to unpaid  
6 hotel rental tax in Garrett County.

7 BY repealing and reenacting, with amendments,  
8 Article 24 - Political Subdivisions - Miscellaneous Provisions  
9 Section 9-325  
10 Annotated Code of Maryland  
11 (2001 Replacement Volume and 2003 Supplement)

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

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

15 9-325.

16 Unpaid hotel rental tax in a code county, Cecil County, Charles County,  
17 Dorchester County, GARRETT COUNTY, Somerset County, Talbot County, Washington  
18 County, and Wicomico County is a lien against the real and personal property of the  
19 person owing the tax and is collectible in the same manner as the property tax may be  
20 collected under the Tax - Property Article.

21 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
22 July 1, 2004.