
By: **Senator Pipkin**

Introduced and read first time: February 4, 2005

Assigned to: Budget and Taxation

Committee Report: Favorable

Senate action: Adopted

Read second time: March 28, 2005

CHAPTER_____

1 AN ACT concerning

2 **Eastern Shore Code Home Rule Counties - Hotel Rental Tax Return - Filing**
3 **Deadline**

4 FOR the purpose of altering the date by which a hotel in a code county in the Eastern
5 Shore class must complete and file a hotel rental tax return; and generally
6 relating to a hotel rental tax return.

7 BY repealing and reenacting, with amendments,
8 Article 24 - Political Subdivisions - Miscellaneous Provisions
9 Section 9-310(a)
10 Annotated Code of Maryland
11 (2001 Replacement Volume and 2004 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 9-310.

16 (a) A hotel shall complete, sign, and file a hotel rental tax return with:

17 (1) (I) [A] EXCEPT AS PROVIDED IN ITEM (II) OF THIS PARAGRAPH, A
18 code county, on or before the 10th day of each month; AND

19 (II) A CODE COUNTY IN THE EASTERN SHORE CLASS ESTABLISHED
20 UNDER ARTICLE 25B, § 2 OF THE CODE, ON OR BEFORE THE 21ST DAY OF EACH
21 MONTH;

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

12 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
13 June 1, 2005.