

Department of Legislative Services
Maryland General Assembly
2005 Session

FISCAL AND POLICY NOTE

Senate Bill 516 (Senator Pipkin)
Budget and Taxation

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

This bill changes the date by which a hotel must submit its hotel rental tax return to a code county on the Eastern Shore (Caroline, Kent, Queen Anne's, and Worcester counties) from the tenth of each month to the twenty-first of each month.

The bill takes effect June 1, 2005.

Fiscal Summary

State Effect: None.

Local Effect: None. Changing the date by which a hotel is required to file its monthly rental tax return would not materially affect a county's operations.

Small Business Effect: Potential minimal.

Analysis

Current Law: A hotel in an Eastern Shore code county is required to file its monthly rental tax return on the tenth of each month.

Additional Information

Prior Introductions: None.

Cross File: Although not designated as a cross file, HB 1314 is identical.

Information Source(s): Queen Anne's County, Kent County, Caroline County, Comptroller's Office, Department of Legislative Services

Fiscal Note History: First Reader - March 8, 2005
mam/hlb

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