
By: **Delegates Walkup, Bozman, Eckardt, Haddaway, and Sossi**

Introduced and read first time: February 2, 2006

Assigned to: Ways and Means

Committee Report: Favorable

House action: Adopted

Read second time: March 22, 2006

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; making certain
6 clarifying changes; and generally 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
10 Annotated Code of Maryland
11 (2005 Replacement Volume)

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) [A] EXCEPT AS PROVIDED IN PARAGRAPH (2) OF THIS SUBSECTION,
18 A code county, on or before the 10th day of each month;

19 (2) (I) 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;

- 1 [(2)] (II) Calvert County, on or before the 21st day of each month;
- 2 [(3)] (III) Carroll County, on or before the 21st day of each month;
- 3 [(4)] (IV) Cecil County, on or before the 10th day of each month;
- 4 [(5)] (V) Charles County, on or before the 21st day of each month;
- 5 [(6)] (VI) Dorchester County, on or before the 21st day of each month;
- 6 [(7)] (VII) Frederick County, on or before the 21st day of each month;
- 7 [(8)] (VIII) Garrett County, on or before the 21st day of each month;
- 8 [(9)] (IX) St. Mary's County, on or before the 21st day of each month;
- 9 [(10)] (X) Somerset County, on or before the 21st day of each month;
- 10 [(11)] (XI) Talbot County, on or before the 20th day of each month;
- 11 [(12)] (XII) Washington County, on or before the 25th day of each month;
- 12 and
- 13 [(13)] (XIII) Wicomico County, on or before the 20th day of each month.

14 (b) A hotel rental tax return for an authorized county:

- 15 (1) Shall be made on the form that the county requires;
- 16 (2) Shall contain the information that the county requires, including the
- 17 amount of:
- 18 (i) Transient charges paid to the hotel during the prior calendar
- 19 month; and
- 20 (ii) The hotel rental tax required to be collected during the prior
- 21 calendar month.

22 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take

23 effect June 1, 2006.