

Department of Legislative Services
Maryland General Assembly
2006 Session

FISCAL AND POLICY NOTE

Senate Bill 476

(Kent County Senators)

Budget and Taxation

Ways and Means

**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, 2006.

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.

Background: This bill will make the filing deadline for the code counties on the Eastern Shore more consistent with the filing deadline in other counties. All other commission counties' filing deadlines for hotel tax returns are the twenty-first of each month, except

Washington County which is the twenty-fifth. Worcester County, a code county on the Eastern Shore, reports that its deadline is the twenty-first.

Additional Information

Prior Introductions: HB 1314 of 2005, an identical bill, passed House second reading but no further action was taken.

Cross File: HB 593 (Delegate Walkup, *et al.*) – Ways and Means.

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

Fiscal Note History: First Reader - February 23, 2006
ncs/hlb

Analysis by: Karen S. Benton

Direct Inquiries to:
(410) 946-5510
(301) 970-5510