

HOUSE BILL 855

Q4

0lr2505

By: **Montgomery County Delegation**

Introduced and read first time: February 10, 2010

Assigned to: Ways and Means

Committee Report: Favorable with amendments

House action: Adopted

Read second time: March 24, 2010

CHAPTER _____

1 AN ACT concerning

2 **Sales and Use Tax – Exemption – Lodging at a Corporate Training Center in**
3 **Montgomery County**

4 **~~MC 22-10~~**

5 FOR the purpose of providing an exemption under the sales and use tax for the sale of
6 a right to occupy a room or lodgings as a transient guest at certain facilities ~~in a~~
7 ~~certain county~~ operated ~~primarily~~ in support of certain facilities or campuses;
8 and generally relating to a sales and use tax exemption for the sale of certain
9 lodging at certain facilities.

10 BY adding to

11 Article – Tax – General

12 Section 11-231

13 Annotated Code of Maryland

14 (2004 Replacement Volume and 2009 Supplement)

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

17 **Article – Tax – General**

18 **11-231.**

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.

Underlining indicates amendments to bill.

~~Strike-out~~ indicates matter stricken from the bill by amendment or deleted from the law by amendment.



1 **THE SALES AND USE TAX DOES NOT APPLY TO THE SALE OF A RIGHT TO**
2 **OCCUPY A ROOM OR LODGINGS AS A TRANSIENT GUEST AT A DORMITORY OR**
3 **OTHER LODGING FACILITY ~~IN MONTGOMERY COUNTY~~ THAT:**

4 **(1) IS OPERATED ~~PRIMARILY~~ SOLELY IN SUPPORT OF A**
5 **CORPORATE OR ANY OTHER HEADQUARTERS, TRAINING, CONFERENCE, OR**
6 **AWARDS FACILITY OR CAMPUS;**

7 **(2) PROVIDES LODGING ~~PREDOMINANTLY~~ SOLELY FOR**
8 **EMPLOYEES, CONTRACTORS, VENDORS, AND OTHER INVITEES OF THE**
9 **CORPORATION THAT OWNS THE DORMITORY OR LODGING FACILITY; AND**

10 **(3) DOES NOT OFFER LODGING SERVICES TO THE GENERAL**
11 **PUBLIC.**

12 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
13 July 1, 2010.

Approved:

Governor.

Speaker of the House of Delegates.

President of the Senate.