

## Chapter 706

(House Bill 855)

AN ACT concerning

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

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

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

BY adding to

Article – Tax – General

Section 11-231

Annotated Code of Maryland

(2004 Replacement Volume and 2009 Supplement)

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

### **Article – Tax – General**

**11-231.**

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

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

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

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

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

**Approved by the Governor, May 20, 2010.**