

Chapter 362

(House Bill 224)

AN ACT concerning

Garrett County – Hotel Rental Tax ~~Rate~~

FOR the purpose of altering the definition of “transient charge”, as it relates to Garrett County, for purposes of certain provisions of law authorizing certain counties to impose a hotel rental tax on certain transient charges collected by certain hotels; altering the maximum hotel rental tax rate in Garrett County; and generally relating to the hotel rental tax ~~rate~~ in Garrett County.

BY repealing and reenacting, with amendments,
Article 24 – Political Subdivisions – Miscellaneous Provisions
Section 9–301(f) and 9–304(b)(8)
Annotated Code of Maryland
(2011 Replacement Volume)

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

Article 24 – Political Subdivisions – Miscellaneous Provisions

9–301.

(f) (1) Except as provided in paragraphs (2) and (3) of this subsection, “transient charge” means a hotel charge for sleeping accommodations for a period not exceeding 4 consecutive months.

(2) In Frederick County, **GARRETT COUNTY**, and Washington County, “transient charge” means a hotel charge for sleeping accommodations for a period not exceeding 30 days.

(3) In Carroll County, “transient charge” means a hotel charge for sleeping accommodations for a period not exceeding 25 days.

(4) “Transient charge” does not include any hotel charge for services or for accommodations other than sleeping accommodations.

9–304.

(b) An authorized county may not set a hotel rental tax rate that exceeds:

(8) **[5%] 6%** in Garrett County;

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect ~~October~~ July 1, 2012.

Approved by the Governor, May 2, 2012.