

HOUSE BILL 913

Q8

3lr0903

By: **Delegate Clagett**

Introduced and read first time: February 7, 2013

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Frederick County – Hotel Rental Tax Rate**

3 FOR the purpose of altering the hotel rental tax rate imposed in Frederick County;
4 and generally relating to the hotel rental tax in Frederick County.

5 BY repealing and reenacting, with amendments,
6 Article 24 – Political Subdivisions – Miscellaneous Provisions
7 Section 9–304
8 Annotated Code of Maryland
9 (2011 Replacement Volume and 2012 Supplement)

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

12 **Article 24 – Political Subdivisions – Miscellaneous Provisions**

13 9–304.

14 (a) [Subject to the limitations in subsections (b) and (c) of] **EXCEPT AS**
15 **OTHERWISE PROVIDED IN** this section, the hotel rental tax rate is the rate that the
16 authorized county sets by resolution.

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

18 (1) 3% in a code county;

19 (2) 5% in Calvert County;

20 (3) 5% in Carroll County;

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



- 1 (4) 3% in Cecil County;
- 2 (5) 5% in Charles County;
- 3 (6) 5% in Dorchester County;
- 4 (7) [5% in Frederick County;]
- 5 [(8)] 6% in Garrett County;
- 6 [(9)] (8) 5% in St. Mary's County;
- 7 [(10)] (9) 5% in Somerset County;
- 8 [(11)] (10) 4% in Talbot County; and
- 9 [(12)] (11) 6% in Wicomico County.

10 (c) (1) Notwithstanding subsection (b)(1) of this section, a code county,
11 other than a code county in the Western Maryland class, may set a hotel rental tax
12 rate that is greater than 3%, but not exceeding 5%, with the unanimous consent of the
13 county commissioners for the county.

14 (2) Notwithstanding subsection (b)(1) of this section, a code county in
15 the Western Maryland class may set a hotel rental tax rate that is greater than 3%,
16 but not exceeding 8%, with the unanimous consent of the county commissioners for the
17 county.

18 (d) **THE HOTEL RENTAL TAX RATE IN FREDERICK COUNTY IS 5%.**

19 (e) The hotel rental tax rate in Washington County is 6%.

20 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
21 July 1, 2013.