

HOUSE BILL 1409

Q8

4lr3141

By: ~~Delegates McMillan and George~~ Anne Arundel County Delegation

Introduced and read first time: February 13, 2014

Assigned to: Rules and Executive Nominations

Re-referred to: Ways and Means, February 26, 2014

Committee Report: Favorable with amendments

House action: Adopted

Read second time: March 11, 2014

CHAPTER _____

1 AN ACT concerning

2 **Anne Arundel County – Collection of Hotel Taxes and Distribution of**
3 **Revenues – City of Annapolis**

4 FOR the purpose of providing that Anne Arundel County may authorize the City of
5 Annapolis to collect certain hotel tax revenue generated in the City of
6 Annapolis; requiring the City of Annapolis to distribute and retain a certain
7 percentage of the revenue under certain circumstances; and generally relating
8 to the collection and distribution of hotel tax revenue generated in the City of
9 Annapolis.

10 BY repealing and reenacting, without amendments,
11 Article – Local Government
12 Section 20–603(a)
13 Annotated Code of Maryland
14 (2013 Volume)

15 BY repealing and reenacting, with amendments,
16 Article – Local Government
17 Section 20–603(b)
18 Annotated Code of Maryland
19 (2013 Volume)

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

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.



Article – Local Government

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20–603.

(a) By ordinance, Anne Arundel County may impose a sales or use tax on:

(1) fuel and utilities used by commercial and industrial businesses;

(2) residential, commercial, and industrial telephone service; and

(3) space rentals other than space rentals for the docking or storing of boats.

(b) (1) Any revenues collected under subsection (a)(1) and (2) of this section in the City of Annapolis shall be allocated and distributed in equal amounts to the City of Annapolis and to Anne Arundel County.

(2) Except as otherwise provided in this subsection, any revenue generated in the City of Annapolis from the tax on space rentals shall be collected and retained by the City of Annapolis.

(3) **[Any] EXCEPT AS PROVIDED IN PARAGRAPH (6) OF THIS SUBSECTION, ANY** revenue generated in the City of Annapolis from the hotel tax shall be collected by Anne Arundel County.

(4) From any revenue generated in the City of Annapolis from the hotel tax, Anne Arundel County shall distribute:

(i) 3% to the Arts Council of Anne Arundel County, Inc.; and

(ii) 17% to the Annapolis and Anne Arundel County Conference and Visitors Bureau.

(5) After making the distributions required under paragraph (4) of this subsection, the balance of the revenue generated in the City of Annapolis from the hotel tax shall be distributed to the City of Annapolis.

(6) (I) ANNE ARUNDEL COUNTY MAY AUTHORIZE THE CITY OF ANNAPOLIS TO COLLECT REVENUE GENERATED IN THE CITY OF ANNAPOLIS FROM THE HOTEL TAX.

(II) IF ANNE ARUNDEL COUNTY AUTHORIZES THE CITY OF ANNAPOLIS TO COLLECT REVENUE GENERATED IN THE CITY OF ANNAPOLIS FROM THE HOTEL TAX, THE CITY OF ANNAPOLIS SHALL DISTRIBUTE A

1 **PERCENTAGE OF THE REVENUE IN ACCORDANCE WITH PARAGRAPH (4) OF THIS**
2 **SUBSECTION AND RETAIN THE BALANCE OF THE REVENUE GENERATED.**

3 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
4 July 1, 2014.

Approved:

Governor.

Speaker of the House of Delegates.

President of the Senate.