

Chapter 250

(House Bill 1477)

AN ACT concerning

Washington County – Mobile Home Parks and Mobile Home Tax – Revisions and Repeal

FOR the purpose of authorizing Washington County to impose a certain tax on the amounts paid for certain accommodations in or services provided by a mobile home park; repealing certain provisions of law authorizing Washington County to impose, by ordinance, a tax on the use of a mobile home in the county; repealing a requirement that the Director of the State Department of Assessments and Taxation direct the Department to assess the value of certain mobile homes in Washington County under certain circumstances; applying this Act retroactively; and generally relating to mobile home parks and the mobile home tax in Washington County.

BY repealing and reenacting, without amendments,
Article – Local Government
Section 20–501(a)
Annotated Code of Maryland
(2013 Volume and 2021 Supplement)

BY repealing and reenacting, with amendments,
Article – Local Government
Section 20–501(b)
Annotated Code of Maryland
(2013 Volume and 2021 Supplement)

BY repealing
Article – Local Government
Section 20–503
Annotated Code of Maryland
(2013 Volume and 2021 Supplement)

BY repealing
Article – Tax – Property
Section 2–202.1
Annotated Code of Maryland
(2019 Replacement Volume and 2021 Supplement)

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

Article – Local Government

20–501.

(a) (1) In this section the following words have the meanings indicated.

(2) “Camping shelter” means a tent or other collapsible structure that provides temporary living quarters for recreational, camping, or travel use.

(3) “Mobile home park” means a mobile home court or park or a trailer park.

(4) “Recreational vehicle” means a trailer or other vehicle that provides temporary living quarters for recreational, camping, or travel use.

(b) (1) [This subsection does not apply to a mobile home in Washington County.

(2)] By resolution or ordinance, a county or municipality may impose a tax on the amount paid for:

(i) the rental, leasing, or use of any space, facility, or accommodation in a mobile home park; or

(ii) services provided by a mobile home park.

[(3)] (2) The tax authorized under this subsection does not apply to a recreational vehicle or camping shelter if:

(i) the recreational vehicle or camping shelter is intended and used only for temporary occupancy of 30 days or less; or

(ii) the county or municipality imposes the tax authorized under subsection (c) of this section.

[20–503.

(a) In this section, “mobile home” means a form of housing that:

(1) is commonly known as a trailer, house trailer, or manufactured home;

(2) is or can be used for residential purposes; and

(3) (i) is permanently attached to land; or

(ii) is connected to water, gas, electric, or sewage facilities.

(b) By ordinance, Washington County may impose a tax on the use of a mobile home located in the county.

(c) The tax authorized under this section does not apply to a mobile home that is held for sale on a sales lot.

(d) The tax authorized under this section shall be applied on the assessed value of the mobile home.

(e) (1) An owner of property on which a mobile home subject to the tax under this section is located shall pay the tax to the county office that the County Commissioners of Washington County designate by ordinance.

(2) (i) If the occupant of a mobile home subject to the tax under this section rents from the property owner the mobile home or the property on which the mobile home is located, the property owner may collect the tax from the occupant of the mobile home.

(ii) The property owner may collect the tax from the occupant under subparagraph (i) of this paragraph as a part of the rental fees.

(iii) If the property owner chooses to collect the tax from the occupant of the mobile home under paragraph (1) of this subsection and the occupant fails to pay the tax, the property owner may exercise any right available to the property owner for nonpayment of rental fees.

(f) If the county imposes the tax authorized under this section, the State Department of Assessments and Taxation shall assess the value of mobile homes in Washington County subject to the tax.

(g) A tax imposed under this section constitutes a lien on the mobile home and may be collected in the same manner as property taxes may be collected.

(h) If the county imposes the tax authorized under this section, the county, by ordinance, may provide for:

(1) collection of the tax as of the date of finality for the real property taxes of the property owner;

(2) maintenance of records relating to the tax and its collection;

(3) other requirements relating to the administration of the tax; and

(4) penalties for failure to comply with the requirements relating to the tax.]

Article – Tax – Property

[2–202.1.

In accordance with § 20–503 of the Local Government Article, the Director shall direct that the Department assess the value of mobile homes in Washington County subject to the tax imposed under that section.]

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 2022, and shall be construed to apply retroactively and shall apply to and be interpreted to authorize any mobile home tax imposed by Washington County on or after July 1, 2020.

Approved by the Governor, May 12, 2022.