A BILL ENTITLED

AN ACT concerning

Calvert County – Hotel Rental Tax – Distribution of Revenue

FOR the purpose of requiring hotel rental tax revenue in Calvert County to be distributed to the Tourism Development Incentive Fund; requiring funds in the Tourism Development Incentive Fund to be distributed for certain purposes; and generally relating to the hotel rental tax in Calvert County.

BY adding to
Article – Local Government
Section 20–415(e)
Annotated Code of Maryland
(2013 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

20–415.

(E) (1) CALVERT COUNTY SHALL DISTRIBUTE THE REVENUE FROM THE HOTEL RENTAL TAX COLLECTED UNDER THIS PART TO THE TOURISM DEVELOPMENT INCENTIVE FUND, ESTABLISHED UNDER THIS SUBSECTION.

(2) THERE IS A TOURISM DEVELOPMENT INCENTIVE FUND.

(3) THE TOURISM DEVELOPMENT INCENTIVE FUND SHALL BE DISTRIBUTED AS FOLLOWS:
(I) TO THE GENERAL FUND OF THE COUNTY, A REASONABLE AMOUNT FOR THE ADMINISTRATION OF THE HOTEL RENTAL TAX;

(II) AFTER THE DISTRIBUTION REQUIRED UNDER ITEM (I) OF THIS PARAGRAPH, TO A MUNICIPALITY, THE REVENUE ATTRIBUTABLE TO A HOTEL LOCATED IN THE MUNICIPALITY; AND

(III) THE REMAINDER TO:

1. SUBJECT TO PARAGRAPH (4) OF THIS SUBSECTION, PROVIDE GRANTS TO BUSINESSES AND ORGANIZATIONS TO PAY THE APPLICATION AND PERMIT FEES REQUIRED BY THE COUNTY TO HOLD A SPECIAL EVENT IN THE COUNTY; AND

2. MARKET CALVERT COUNTY TO POTENTIAL VISITORS.

(4) GRANTS PROVIDED FOR UNDER PARAGRAPH (3)(III) OF THIS SUBSECTION MAY BE AWARDED ONLY TO APPLICANTS THAT MEET CRITERIA ADOPTED BY THE COUNTY.

(5) AFTER THE DISTRIBUTIONS REQUIRED UNDER PARAGRAPH (3) OF THIS SUBSECTION, ANY UNEXPENDED FUNDS AT THE END OF EACH FISCAL YEAR SHALL BE DISTRIBUTED TO THE GENERAL FUND OF THE COUNTY.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 2022.