

HOUSE BILL 1477

L2, Q8

2lr3176

By: **Washington County Delegation**

Introduced and read first time: February 28, 2022

Assigned to: Rules and Executive Nominations

A BILL ENTITLED

1 AN ACT concerning

2 **Washington County – Mobile Home Parks and Mobile Home Tax – Revisions and**
3 **Repeal**

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

12 BY repealing and reenacting, without amendments,
13 Article – Local Government
14 Section 20–501(a)
15 Annotated Code of Maryland
16 (2013 Volume and 2021 Supplement)

17 BY repealing and reenacting, with amendments,
18 Article – Local Government
19 Section 20–501(b)
20 Annotated Code of Maryland
21 (2013 Volume and 2021 Supplement)

22 BY repealing
23 Article – Local Government
24 Section 20–503
25 Annotated Code of Maryland
26 (2013 Volume and 2021 Supplement)

27 BY repealing

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 Article – Tax – Property
2 Section 2–202.1
3 Annotated Code of Maryland
4 (2019 Replacement Volume and 2021 Supplement)

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

7 **Article – Local Government**

8 20–501.

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

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

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

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

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

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

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

22 (ii) services provided by a mobile home park.

23 [(3)] (2) The tax authorized under this subsection does not apply to a
24 recreational vehicle or camping shelter if:

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

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

29 [20–503.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

- 1 (2) maintenance of records relating to the tax and its collection;
- 2 (3) other requirements relating to the administration of the tax; and
- 3 (4) penalties for failure to comply with the requirements relating to the
- 4 tax.]

5 **Article – Tax – Property**

6 [2–202.1.

7 In accordance with § 20–503 of the Local Government Article, the Director shall

8 direct that the Department assess the value of mobile homes in Washington County subject

9 to the tax imposed under that section.]

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

11 1, 2022.