## **HOUSE BILL 1477**

L2, Q8 2lr3176

## By: Washington County Delegation

Introduced and read first time: February 28, 2022 Assigned to: Rules and Executive Nominations Re-referred to: Ways and Means, March 5, 2022

Committee Report: Favorable with amendments

House action: Adopted

Read second time: March 13, 2022

CHAPTER \_\_\_\_\_

- 1 AN ACT concerning
- 2 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 4 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; applying this Act retroactively; and generally relating to 11 mobile home parks and the mobile 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)

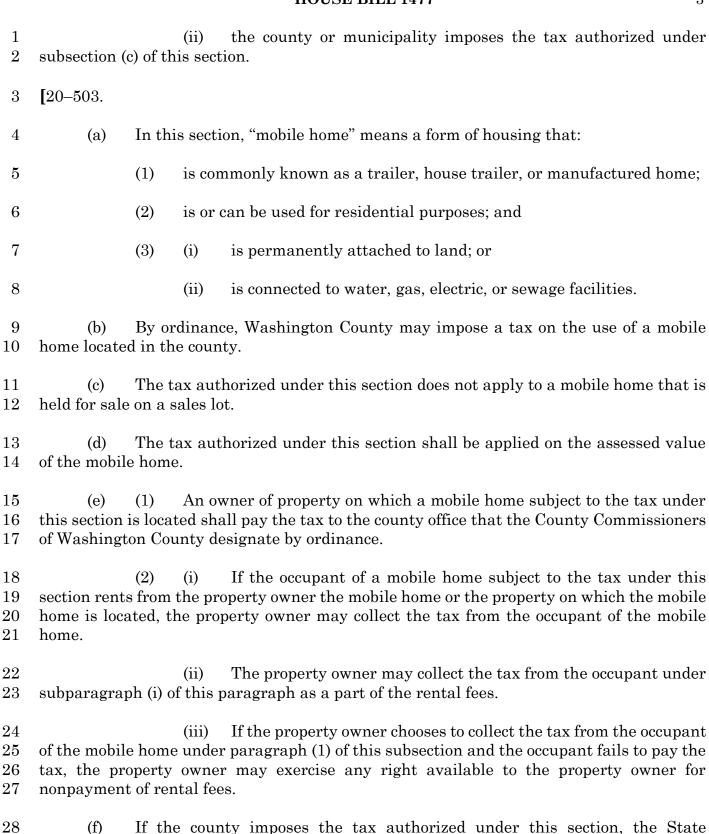
## EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.

<u>Underlining</u> indicates amendments to bill.

Strike out indicates matter stricken from the bill by amendment or deleted from the law by amendment.

1 2 3 4 5	BY repealing Article – Local Government Section 20–503 Annotated Code of Maryland (2013 Volume and 2021 Supplement)			
6 7 8 9 10	BY repealing Article – Tax – Property Section 2–202.1 Annotated Code of Maryland (2019 Replacement Volume and 2021 Supplement)			
11 12	SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows:			
13	Article – Local Government			
14	20–501.			
15	(a) (1) In this section the following words have the meanings indicated.			
16 17	(2) "Camping shelter" means a tent or other collapsible structure that provides temporary living quarters for recreational, camping, or travel use.			
18 19	(3) "Mobile home park" means a mobile home court or park or a trailer park.			
20 21	(4) "Recreational vehicle" means a trailer or other vehicle that provides temporary living quarters for recreational, camping, or travel use.			
22 23	(b) (1) [This subsection does not apply to a mobile home in Washington County.			
24 25	(2)] By resolution or ordinance, a county or municipality may impose a tax on the amount paid for:			
26 27	(i) the rental, leasing, or use of any space, facility, or accommodation in a mobile home park; or			
28	(ii) services provided by a mobile home park.			
29 30	[(3)] (2) The tax authorized under this subsection does not apply to a recreational vehicle or camping shelter if:			
31 32	(i) the recreational vehicle or camping shelter is intended and used only for temporary occupancy of 30 days or less; or			



31 (g) A tax imposed under this section constitutes a lien on the mobile home and 32 may be collected in the same manner as property taxes may be collected.

Department of Assessments and Taxation shall assess the value of mobile homes in

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Washington County subject to the tax.

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5		(2)	maintenance of records relating to the tax and its collection;	
6		(3)	other requirements relating to the administration of the tax; and	
7 8	tax.]	(4)	penalties for failure to comply with the requirements relating to the	
9	Article - Tax - Property			
10	[2-202.1.			
11 12 13	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.]			
14 15	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			
16			mobile home tax imposed by Washington County on or after July 1, 2020	
	Approved:			
			Governor.	
			Speaker of the House of Delegates.	
			President of the Senate.	