

SB0979/813124/1

BY: Delegate Hutchinson

AMENDMENTS TO SENATE BILL 979
(Third Reading File Bill)

AMENDMENT NO. 1

On page 1, in line 8, after “tax” insert “under certain circumstances”.

AMENDMENT NO. 2

On page 6, in line 4, after “SECTION” insert “AND EXCEPT AS PROVIDED IN SUBSECTION (E) OF THIS SECTION”; in line 11, strike “BEGINNING” and substitute “EXCEPT AS PROVIDED IN SUBSECTION (E) OF THIS SECTION, BEGINNING”; and after line 14, insert:

“(E) NOTWITHSTANDING SUBSECTIONS (C) AND (D) OF THIS SECTION, IF, ON OR BEFORE JULY 1, 2027, A COUNTY ESTABLISHES BY LOCAL LAW, ORDINANCE, OR RESOLUTION A PROCESS FOR THE COLLECTION AND REMITTANCE OF THE COUNTY HOTEL RENTAL TAX UNDER THIS SUBTITLE THAT IS PAID TO AN ACCOMMODATIONS INTERMEDIARY ON A BOOKING TRANSACTION FACILITATED BY THE ACCOMMODATIONS INTERMEDIARY, THE PROCESS FOR THE COLLECTION AND REMITTANCE OF THE HOTEL RENTAL TAX ESTABLISHED BY THE LOCAL LAW, ORDINANCE, OR RESOLUTION SHALL PREVAIL TO THE EXTENT OF ANY CONFLICT WITH TITLES 1, 2, AND 11 AND TITLE 13, SUBTITLE 3 OF THE TAX – GENERAL ARTICLE AND THIS TITLE.”.

On page 17, in line 25, strike “THE” and substitute “EXCEPT AS PROVIDED IN SUBSECTION (F) OF THIS SECTION, THE”.

On page 18, in line 10, after “SECTION” insert “AND EXCEPT AS PROVIDED IN SUBSECTION (F) OF THIS SECTION”; in line 17, strike “BEGINNING” and substitute

“EXCEPT AS PROVIDED IN SUBSECTION (F) OF THIS SECTION, BEGINNING”; after line 20, insert:

“(F) NOTWITHSTANDING SUBSECTIONS (B) THROUGH (D) OF THIS SECTION, IF, ON OR BEFORE JULY 1, 2027, A MUNICIPALITY ESTABLISHES BY LOCAL LAW, ORDINANCE, OR RESOLUTION A PROCESS FOR THE COLLECTION AND REMITTANCE OF THE MUNICIPAL HOTEL RENTAL TAX UNDER THIS SUBTITLE THAT IS PAID TO AN ACCOMMODATIONS INTERMEDIARY ON A BOOKING TRANSACTION FACILITATED BY THE ACCOMMODATIONS INTERMEDIARY, THE PROCESS FOR THE COLLECTION AND REMITTANCE OF THE MUNICIPAL HOTEL RENTAL TAX ESTABLISHED BY THE LOCAL LAW, ORDINANCE, OR RESOLUTION SHALL PREVAIL TO THE EXTENT OF ANY CONFLICT WITH TITLE 11 AND TITLE 13, SUBTITLE 3 OF THE TAX – GENERAL ARTICLE AND THIS TITLE.”;

and in lines 21 and 29, strike “(F)” and “(G)”, respectively, and substitute “(G)” and “(H)”, respectively.

On page 20, in line 7, after “(7)” insert “(I) SUBPARAGRAPH (II) OF THIS PARAGRAPH AND PARAGRAPH (8) OF THIS SUBSECTION DO NOT APPLY IF, ON OR BEFORE JULY 1, 2027, ANNE ARUNDEL COUNTY ESTABLISHES BY LOCAL LAW, ORDINANCE, OR RESOLUTION A PROCESS FOR THE COLLECTION AND REMITTANCE OF THE HOTEL TAX IMPOSED UNDER SUBSECTION (A)(3) OF THIS SECTION FROM ACCOMMODATIONS INTERMEDIARIES.

(II)”;

and in lines 8 and 12, strike “(I)” and “(II)”, respectively, and substitute “1.” and “2.”, respectively.

On page 33, in line 15, after “(3)” insert “(I) SUBPARAGRAPH (II) OF THIS PARAGRAPH AND PARAGRAPH (4) OF THIS SUBSECTION DO NOT APPLY IF, ON OR BEFORE JULY 1, 2027, THE COUNTY ESTABLISHES BY LOCAL LAW, ORDINANCE, OR RESOLUTION A PROCESS FOR THE COLLECTION AND REMITTANCE OF THE ROOM RENTAL TAX AUTHORIZED UNDER THIS SECTION FROM ACCOMMODATIONS INTERMEDIARIES.

(II)”;

and in lines 16 and 20, strike “(I)” and “(II)”, respectively, and substitute “1.” and “2.”, respectively.

On page 34, in line 17, after “(D)” insert “(1) PARAGRAPH (2) OF THIS SUBSECTION AND SUBSECTION (E) OF THIS SECTION DO NOT APPLY IF, ON OR BEFORE JULY 1, 2027, THE COUNTY ESTABLISHES BY LOCAL LAW, ORDINANCE, OR RESOLUTION A PROCESS FOR THE COLLECTION AND REMITTANCE OF THE TAX AUTHORIZED UNDER THIS SECTION FROM ACCOMMODATIONS INTERMEDIARIES.

(2)”;

and in lines 18, 22, 23, and 26, strike “(1)”, “(2)”, “(I)”, and “(II)”, respectively, and substitute “(I)”, “(II)”, “1.”, and “2.”, respectively.