

# HOUSE BILL 570

Q8

5lr2779  
CF 5lr3486

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By: **Talbot County Delegation**

Introduced and read first time: January 23, 2025

Assigned to: Ways and Means

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## A BILL ENTITLED

1 AN ACT concerning

2 **Talbot County – Hotel Rental Tax – Time of Penalty for Nonpayment**

3 FOR the purpose of altering the amount of time that a hotel has to pay the hotel rental tax  
4 in Talbot County before incurring a penalty; and generally relating to the hotel  
5 rental tax in Talbot County.

6 BY repealing and reenacting, with amendments,  
7 Article – Local Government  
8 Section 20–426  
9 Annotated Code of Maryland  
10 (2013 Volume and 2024 Supplement)

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

13 **Article – Local Government**

14 20–426.

15 (a) Except in [Talbot County or] Wicomico County, if a hotel fails to pay the hotel  
16 rental tax to a county within 1 month after the payment is due under § 20–410 of this  
17 subtitle, the hotel shall pay a tax penalty of 10% of the unpaid tax.

18 (b) If a hotel fails to pay the hotel rental tax to [Talbot County or] Wicomico  
19 County within 120 days after the payment is due under § 20–410 of this subtitle, the hotel  
20 shall pay a tax penalty of 10% of the unpaid tax.

21 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July  
22 1, 2025.

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.

