

SENATE BILL 803

Q8

5lr3486
CF HB 570

By: **Talbot County Senators**

Introduced and read first time: January 28, 2025

Assigned to: Budget and Taxation

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.

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.

