



**MARYLAND  
TOURISM  
COALITION**

February 23, 2024

Maryland House of Delegates  
Delegate Atterbeary, Chair  
Ways and Means Committee  
121 House Office Building  
6 Bladen Street  
Annapolis, MD 21401

RE: Support of HB 916 – Garrett County – Hotel Rental Tax

Chairperson Atterbeary and Members of the Committee,

My name is Matt Libber, and I am the Legislative Committee Chair for the Maryland Tourism Coalition (MTC). I am writing to you today to express MTC's Support of House Bill 916. The Maryland Tourism Coalition is a trade organization with members representing all areas of tourism in the State of Maryland. Our mission is to support businesses and organizations that cater to the tourism industry through education, networking, and advocacy. As such, MTC asks the committee to vote in favor of this bill.

MTC strongly supports House Bill 916 as it will provide a level playing field for hoteliers within Garrett County. As the rise of platforms such as Airbnb and VRBO have become popular options with tourist and travelers, they have been provided an unfair advantage over hotels. These platforms since their inception have not had to pay the Hotel and Lodging Tax in the County unlike all the hotel and motels in the community. The short-term rental market has benefited from the tourism marketing efforts of the State, County, and Destination Marketing Organizations but have not had to contribute to the funding for these efforts.

Short-term rentals provide the same service as hotels and motels but have been exempt from having to pay the same taxes as these entities in Garrett County. Several other Counties have already closed the loophole in the tax code to allow short-term rentals avoid paying the Hotel Tax and we implore the Legislature to allow Garrett County to do the same. MTC recognizes the necessity of the Hotel Tax, we simply ask that it be applied evenly and fairly to businesses that are providing rooms for tourist and travelers as hotels and motels have been doing since the implantation of the Hotel Tax.

For these reasons, the Maryland Tourism Coalition asks this committee to vote for House Bill 916 and advance this bill for a vote of the full House of Delegates.

Respectfully submitted,

Matt Libber  
Legislative Chair  
Maryland Tourism Coalition  
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