



## TALBOT COUNTY, MARYLAND

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**CLAY B. STAMP**  
County Manager

February 28, 2025

The Honorable Guy Guzzone  
Chair, Senate Budget and Taxation Committee  
3 West Miller Senate Office Building  
11 Bladen Street  
Annapolis, MD 21401

**RE: SB 803 – TALBOT COUNTY – HOTEL RENTAL TAX – TIME OF PENALTY FOR NONPAYMENT**

**FAVORABLE**


Dear Senator Guzzone:

I am writing in support of SB 803 – TALBOT COUNTY – HOTEL RENTAL TAX – TIME OF PENALTY FOR NONPAYMENT which would alter the amount of time that a hotel has to pay the hotel rental tax in Talbot County before incurring a penalty.

Moving the penalty from 120 days from the date the tax is due to one (1) month from the date the tax is due will improve the timely compliance and payment of this tax and will positively impact Talbot County's collection, reporting, compliance monitoring and distribution to our municipalities. Additionally, altering the timing of the penalty to one (1) month after payment is due for Talbot County puts us in alignment with all other counties in the state except for Wicomico County. This change will remove a significant impediment to the timely collection of these taxes.

Thank you for your support of SB 803.

Sincerely,

  
Clay B. Stamp  
County Manager

CBS/jkm

Cc: The Honorable John Mautz  
The Honorable Christopher Adams  
The Honorable Tom Hutchinson  
Martha Sparks, Talbot County Finance Director