

County Council of Talbot County, Letter of Support

Uploaded by: Johnny Mautz

Position: FAV



COUNTY COUNCIL OF TALBOT COUNTY

COURT HOUSE
11 N. WASHINGTON STREET
EASTON, MARYLAND 21601-3178
PHONE: 410-770-8001
FAX: 410-770-8007
TTY: 410-822-8735
www.talbotcountymd.gov

CHUCK F. CALLAHAN, President
PETE LESHER, Vice President

KEASHA N. HAYTHE
LYNN L. MIELKE
DAVE STEPP

December 13, 2024

VIA EMAIL AND FIRST-CLASS MAIL

The Honorable Johnny Mautz
402 James Senate Office Building
11 Bladen Street
Annapolis, MD 21401

The Honorable Christopher T. Adams
405 Lowe House Office Building
6 Bladen Street
Annapolis, MD 21401

The Honorable Thomas S. Hutchinson
308 Lowe House Office Building
6 Bladen Street
Annapolis, MD 21401

Dear Senator Mautz, Delegate Adams, and Delegate Hutchinson:

During their December 10, 2024, meeting, the County Council of Talbot County (the "County Council") voted unanimously to request that the Maryland General Assembly consider amending § 20-426 of the Local Government Article of the Annotated Code of Maryland for the purpose of providing that, in Talbot County, Maryland ("Talbot County"), if a hotel fails to pay the hotel rental tax within one month after the payment is due, the hotel shall pay a tax penalty of 10 percent of the unpaid tax.

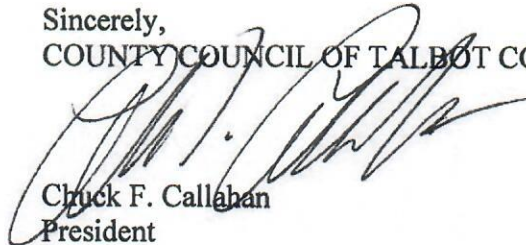
Section 20-426 currently provides that a hotel shall pay a tax penalty of ten percent of the unpaid hotel rental tax if it fails to pay the same within one month after the payment is due; provided, however, that in Talbot County and Wicomico County, the tax penalty only applies if the hotel fails to pay the tax within 120 days after the payment is due. The proposed amendment would bring Talbot County in line with every other Maryland county except Wicomico County. Accordingly, the County Council is seeking support from the local delegation to introduce legislation in the 2025 Legislative Session to amend Md. Code Ann., Local Gov't § 20-426 as set forth above and as more fully set forth in the attached document. Passage of the proposed

The Honorable Johnny Mautz
The Honorable Christopher Adams
The Honorable Thomas Hutchinson
Page 2 of 2
December 13, 2024

amendment would authorize the County Council to amend Chapter 172, Article II of the Talbot County Code to shorten the hotel rental tax payment deadline from 120 days to one month.

The County Council thanks you for your consideration of this matter. Should you have any questions, or need anything further, please do not hesitate to contact Clay Stamp, County Manager for Talbot County.

Sincerely,
COUNTY COUNCIL OF TALBOT COUNTY

A handwritten signature in black ink, appearing to read 'Chuck F. Callahan', is written over the typed name and title.

Chuck F. Callahan
President

Enclosure

Ltr. in Support of SB803 Talbot Co. Hotel Rental T

Uploaded by: Johnny Mautz

Position: FAV



TALBOT COUNTY, MARYLAND

COURT HOUSE

11 N. WASHINGTON STREET

EASTON, MARYLAND 21601-3178

PHONE: 410-770-8010

www.talbotcountymd.gov

FAX: 410-770-8007

TTY: 410-822-8735

cbstamp@talbotcountymd.gov

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

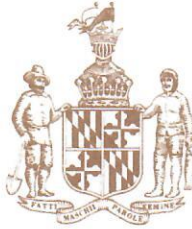
Cc: The Honorable John Mautz
The Honorable Christopher Adams
The Honorable Tom Hutchinson
Martha Sparks, Talbot County Finance Director

SB803 LOS Tal. County Senate Delegation.pdf

Uploaded by: Johnny Mautz

Position: FAV

SENATOR JOHNNY MAUTZ
CHAIR



THE SENATE OF MARYLAND
ANNAPOLIS, MARYLAND 21401
TALBOT COUNTY DELEGATION

February 27, 2025

Senator Guy Guzzone
Chair, Senate Budget and Taxation Committee
3 West, Miller Senate Office Building
Annapolis, MD 21401

RE: LETER OF SUPPORT SB 803
Talbot County – Hotel Rental Tax – Time of Penalty for Nonpayment

The Talbot County Senate Delegation supports SB803 Talbot County – Hotel Rental Tax – Time of Penalty for Nonpayment.

I thank you for the committee's consideration of this bill and request a favorable report.

Sincerely,

A handwritten signature in red ink, appearing to read "Johnny Mautz", written over a red circular stamp.

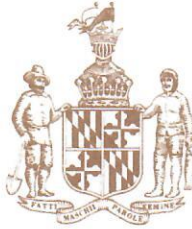
Senator Johnny Mautz
District 37
Caroline, Dorchester, Talbot and Wicomico Counties

SB803 LOS Tal. County Senate Delegation.pdf

Uploaded by: Johnny Mautz

Position: FAV

SENATOR JOHNNY MAUTZ
CHAIR



THE SENATE OF MARYLAND
ANNAPOLIS, MARYLAND 21401
TALBOT COUNTY DELEGATION

February 27, 2025

Senator Guy Guzzone
Chair, Senate Budget and Taxation Committee
3 West, Miller Senate Office Building
Annapolis, MD 21401

RE: LETER OF SUPPORT SB 803
Talbot County – Hotel Rental Tax – Time of Penalty for Nonpayment

The Talbot County Senate Delegation supports SB803 Talbot County – Hotel Rental Tax – Time of Penalty for Nonpayment.

I thank you for the committee's consideration of this bill and request a favorable report.

Sincerely,

A handwritten signature in red ink, appearing to read "Johnny Mautz", written over a red circular stamp.

Senator Johnny Mautz
District 37
Caroline, Dorchester, Talbot and Wicomico Counties