THE BOARD OF GARRETT COUNTY COMMISSIONERS

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Board of Commissioners

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February 24, 2025

Senator Vanessa Atterbeary, Chair House Ways and Means Committee 130 Taylor House Office Building Annapolis, Maryland 21401

RE: HOUSE BILL 1278 - GARRETT COUNTY - HOTEL RENTAL TAX - ALTERATIONS

Dear Delegate Atterbeary:

On behalf of the Board of County Commissioners I wish to express our strong support for House Bill 1278, "Garrett County - Hotel Rental Tax - Alterations."

House Bill 1278 proposes essential changes that will expand the definition of "hotel" to include transient vacation rental units and require short-term rental platforms to perform certain duties related to the collection and remittance of the county hotel rental tax. These changes will enable Garrett County to collect Accommodation Tax on properties rented through on-line rental platforms such as Airbnb and VRBO and ensure that all accommodations contributing to the local tourism industry are fairly taxed, providing a more level playing field for traditional hotels and short-term rentals alike.

We urge you and your colleagues to support House Bill 1278. Thank you for your continued support.

On behalf of the Board,

Paul C. Edwards

Chairman

cc: Delegate Jim Hinebaugh Senator Mike McKay