February 20, 2025

Delegate Vanessa E. Atterbeary
Ways and Means Committee
Taylor House Office Building, Room 131
6 Bladen Street
Annapolis, Maryland 21401

RE: **Support for House Bill 1103-Accommodations Intermediaries-Hotel Rental Tax
Collection By Comptroller**

Dear Delegate Atterbeary:

The Board of County Commissioners of Washington County (the "Board") unanimously support the passage of HB 1103. This Bill proposes that the administration of the hotel rental tax be transferred from the Counties to the office of the Comptroller. The County's support is based on two factors.

Primarily, a transfer of responsibility from the individual Counties to the Comptroller's Office would be more efficient. Rather than entrusting individual Counties who have varying levels of resources and expertise, the administration of the hotel tax would be centralized with the Comptroller who already possesses the resources and infrastructure to effectively administer the collection of these taxes.
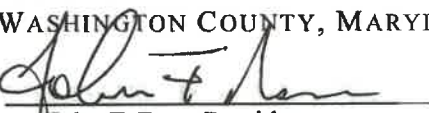
Second, the solution proposed by HB 1103 makes good financial sense. Maintaining tax infrastructure is an expensive proposition. It requires the hiring of experts and dedication of time and effort from Counties with relatively minimal administrative infrastructure. As discussed above, the Comptroller's Office already possesses the necessary infrastructure to administer the collection of the hotel taxes. Therefore, shifting the administration of these taxes would have the effect of considerably lessening the financial burden of each County without considerably increasing the financial burden of the State.

The proposed measures of HB 1103 will result in more efficient and less expensive administration of the hotel tax. For the reasons stated above, we ask that you support the passage of HB 1103.

Sincerely,

BOARD OF COUNTY COMMISSIONERS
OF WASHINGTON COUNTY, MARYLAND

BY: _____
John F. Barr, President