A BILL ENTITLED

AN ACT Concerning

Revenue - Hotel Rental Tax

For the purpose of revising the provisions for the imposition and rate of the hotel rental tax in Worcester County to permit a maximum rate of 5% as authorized by State law.

Section 1. BE IT ENACTED BY THE COUNTY COMMISSIONERS OF WORCESTER COUNTY, MARYLAND, that Subsection (a) of Section TR 1-601 of the Taxation and Revenue Article of the Code of Public Local Laws of Worcester County, Maryland be repealed and reenacted to read as follows:

(a) **Imposition and rate.** The Board of County Commissioners of Worcester County may impose a tax within every resort area within the county on the amount paid for room or building rental by or for any transient at any hotel, motel, apartment, cottage or other similar place providing sleeping accommodations. This tax, if imposed, shall be at the rate as a per centum of the room or building rental as the Board may, by resolution after public notice and hearing, determine, but not to be imposed at a rate in excess of five percent (5.0%). Any resolution establishing a rate in excess of three percent shall require the unanimous consent of all of the County Commissioners. The notice of public hearing shall be advertised at least twice in at least one newspaper of general circulation in the County, with the first such notice appearing not less than ten days prior to the date of such hearing and shall state the possible rates that may be set and the date, time and place of the hearing.

Section 2. BE IT FURTHER ENACTED BY THE COUNTY COMMISSIONERS OF WORCESTER COUNTY, MARYLAND, that this Bill shall take effect forty-five (45) days from the date of its passage.
PASSED this 21st day of May, 2019.

ATTEST:

Harold L. Higgins
Chief Administrative Officer

COUNTY COMMISSIONERS OF
WORCESTER COUNTY, MARYLAND

Diana Rurnell, President

Joseph M. Mitrecic, Vice President

Anthony W. Bertino, Jr.

Madison J. Bunting, Jr.

James C. Church

Theodore J. Elder

Joshua C. Nordstrom