

HARFORD COUNTY BILL NO. 23-034 As Amended

Brief Title (Distribution - Hotel Occupancy Tax Revenue )

is herewith submitted to the County Council of Harford County for enrollment as being the text as finally passed.

**CERTIFIED TRUE AND CORRECT**

Mykia A. Dixon  
Council Administrator

Date 1-16-24

**ENROLLED**

Victor Vincent  
Council President

Date Jan 16 2024

**BY THE COUNCIL**

Read the third time.

Passed: LSD 24-003

Failed of Passage: \_\_\_\_\_

By Order

Mykia A. Dixon  
Council Administrator

Sealed with the County Seal and presented to the County Executive for approval this 17<sup>th</sup> Day of January at 3:00 p.m.

Mykia A. Dixon  
Council Administrator



**BY THE EXECUTIVE**

\_\_\_\_\_  
COUNTY EXECUTIVE

APPROVED: Date \_\_\_\_\_

**BY THE COUNCIL**

In accordance with Article III, Section 311 of the Harford County Charter, I hereby veto Bill No. 23-034 (As Amended).

1/24/24  
Date

[Signature]  
County Executive

This Bill 23-034 As Amended, having been vetoed by the County Executive, was reconsidered by the County Council on the 6<sup>th</sup> day of February 2024 (LSD 24-005) Having received at least (5) votes in the affirmative, the veto was overridden. This Bill becomes law on February 6, 2024.

EFFECTIVE: April 15, 2024

COUNTY COUNCIL  
OF  
HARFORD COUNTY, MARYLAND

BILL NO. 23-034 (As Amended)

Introduced by Council Members Guthrie, Penman, Boyle-Tsottles and President Vincenti

Legislative Day No. 23-028 Date November 7, 2023

AN ACT to repeal and reenact with amendments, Section 123-68, Distribution of revenue, of Article VII, Hotel Occupancy Tax, of Chapter 123, Finance and Taxation, of the Harford County Code, as amended; **TO REQUIRE 25% OF THE BALANCE OF THE HOTEL TAX COLLECTED TO BE USED FOR THE COUNTY'S DESTINATION MARKETING ORGANIZATION**; to require ~~50%~~ **25%** of hotel tax revenue collected from hotels in unincorporated areas of the County to be expended for certain purposes in the council district where the hotels are located; and generally relating to hotel occupancy tax and finance and taxation.

By the Council, November 7, 2023

Introduced, read first time, ordered posted and public hearing scheduled:

on: December 5, 2023

at: 6:30 PM

By Order: *Mylia A. Dixon* Council Administrator

**PUBLIC HEARING**

Having been posted and notice of time and place of hearing and title of Bill having been published according to the Charter, a public hearing was held on December 5, 2023, and concluded on December 5, 2023.

*Mylia A. Dixon*, Council Administrator

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW. [Brackets] indicate matter deleted from existing law. Underlining indicates language added to Bill by amendment. Language lined through indicates matter stricken out of Bill by amendment.

1 Section 1. Be It Enacted By The County Council of Harford County, Maryland, that Section 123-  
2 68, Distribution of revenue, of Article VII, Hotel Occupancy Tax, of Chapter 123, Finance and  
3 Taxation, of Part II, General Legislation, of the Harford County Code, as amended be, and it is hereby,  
4 repealed and re-enacted, with amendments, to read as follows:

5 **Chapter 123. Finance and Taxation**

6 **Article VII. Hotel Occupancy Tax**

7 **§ 123-68. Distribution of Revenue.**

8 A. 50% of the hotel occupancy tax collected from a hotel located within the corporate limits of a  
9 municipal corporation in the County shall be paid over to the Mayor and City Council of the municipal  
10 corporation.

11 B. [The remaining balance of the hotel occupancy tax revenue shall be paid to the County and  
12 dedicated to funding tourism and tourism related activities.] **25% OF THE BALANCE OF THE**  
13 **HOTEL OCCUPANCY TAX COLLECTED SHALL BE USED FOR VISIT HARFORD!,**  
14 **INCORPORATED, THE COUNTY'S DESTINATION MARKETING ORGANIZATION**  
15 **(DMO). OUT OF THE REMAINING BALANCE, 50% 25% OF THE HOTEL OCCUPANCY**  
16 **TAX COLLECTED FROM A HOTEL NOT LOCATED IN THE CORPORATE LIMITS OF A**  
17 **MUNICIPAL CORPORATION IN THE COUNTY SHALL BE PRIORITIZED TO FUNDING**  
18 **TOURISM AND TOURISM RELATED ACTIVITIES IN THE COUNCIL DISTRICT WHERE**  
19 **THE HOTELS ARE LOCATED. THE REMAINING 50% LOCATED, AND THE REMAINDER**  
20 **OF THE HOTEL OCCUPANCY TAX COLLECTED, INCLUDING ANY AMOUNT NOT**  
21 **EXPENDED IN THE COUNCIL DISTRICT WHERE THE HOTEL IS LOCATED, SHALL**  
22 **BE DEDICATED TO FUNDING TOURISM AND TOURISM RELATED ACTIVITIES**  
23 **THROUGHOUT THE COUNTY. ALL REQUESTS FOR THE FUNDING OF TOURISM**  
24 **RELATED ACTIVITIES MADE BY A COUNCIL MEMBER FOR THEIR DISTRICT WILL BE**  
25 **FORWARDED DIRECTLY TO THE COUNTY EXECUTIVE FOR CONSIDERATION AND**  
26 **APPROVAL OF A TOURISM RELATED GRANT. NO FUNDS DERIVED FROM THE HOTEL**  
27 **TAX SHALL BE USED FOR OR TOWARDS PAYMENT OF ANY CAPITAL PROJECT OR**  
28 **DEBT RELATING TO A CAPITAL PROJECT.**

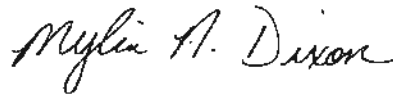
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AS AMENDED**

1 C. If a municipal corporation in the County elects to levy an additional hotel tax and contracts  
2 with the County to collect this additional tax. Administrative costs for collection shall be retained by  
3 the County prior to distribution of their share to the municipal corporation.

4 Section 2. And Be It Further Enacted that this Act shall take effect 60 calendar days from the date  
5 it becomes law.

EFFECTIVE: April 15, 2024

*The Council Administrator does hereby certify that  
seven (7) copies of this Bill are immediately available for  
distribution to the public and the press.*



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Council Administrator