

CHAPTER 68

(Senate Bill 309)

AN ACT to add a new Section 411B to Article 81 of the Annotated Code of Maryland (1969 Replacement Volume), title "Revenue and Taxes," to follow immediately after Section 411A thereof and to be under the new subtitle "Worcester County Room and Food Tax," authorizing the Board of County Commissioners of Worcester County to impose a tax on certain room and building rentals and on certain purchases of food and beverage, in resort areas within the county, making provision for the imposition, collection and distribution of this tax, providing for the duties of the Sales Tax Division of the Comptroller's Office in relation thereto and relating generally to the imposition, collection and distribution of a certain sales tax in Worcester County. AND TO PROVIDE FOR THE EFFECT OF OTHER LEGISLATION ON THIS ACT.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That new Section 411B be and it is hereby added to Article 81 of the Annotated Code of Maryland (1969 Replacement Volume), title "Revenue and Taxes," to follow immediately after Section 411A thereof and to be under the new subtitle "Worcester County Room and Food Tax," to read as follows:

411B. Worcester County Room and Food Tax

(a) *The Board of County Commissioners of Worcester County may impose a tax within every resort area within the county on ~~(1) 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. ; and (2) the amount paid for purchases of food and beverage by or for any person in any place holding out for sale or selling these articles commercially.~~ This tax, if imposed, shall be at the rate of two per centum (2%) of the room or building rental or of the amount paid for purchases of food and beverage.* THIS TAX, IF IMPOSED, SHALL BE AT THE RATE AS A PER CENTUM OF THE ROOM OR BUILDING RENTAL AS THE BOARD OF COUNTY COMMISSIONERS OF WORCESTER COUNTY MAY, BY RESOLUTION, DETERMINE, BUT NOT TO BE IMPOSED AT A RATE IN EXCESS OF THREE PER CENTUM (3%).

(b) *For the purpose of this section the following words and phrases have the following respective meanings, unless the context clearly indicates a different meaning:*

(1) "Hotel, motel, apartment, cottage or other similar place" means any public or private hotel, inn, hostelry, tourist home or house, motel, rooming house, apartment house, cottage or other similar lodging place, offering sleeping accommodations or space for one or more persons at any time, and the owner and operator thereof, which for compensation holds out to furnish or furnishes sleeping accommodations or space to any transient.

(2) "Room or building rental" means the total charge made by any hotel, motel, apartment, cottage or other similar place for sleeping accommodations or space furnished the transient. If the charge includes any amount for services or accommodations in addition to that of the use of sleeping space, the portion of the total charge