

BY repealing and reenacting, with amendments,

Article 24 – Political Subdivisions – Miscellaneous Provisions

Section 9–304

Annotated Code of Maryland

(2001 Replacement Volume and 2002 Supplement)

BY repealing and reenacting, without amendments,

Article 24 – Political Subdivisions – Miscellaneous Provisions

Section 9–318(a)

Annotated Code of Maryland

(2001 Replacement Volume and 2002 Supplement)

BY adding to

Article 24 – Political Subdivisions – Miscellaneous Provisions

Section 9–318(b)(7) and 9–319

Annotated Code of Maryland

(2001 Replacement Volume and 2002 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows:

Article 24 – Political Subdivisions – Miscellaneous Provisions

9–304.

(a) Subject to the limitations in subsections (b) and (c) of this section, the hotel rental tax rate is the rate that the authorized county sets by resolution.

(b) An authorized county may not set a hotel rental tax rate that exceeds:

- (1) 3% in a code county;
- (2) 5% in Calvert County;
- (3) 3% in Cecil County;
- (4) 5% in Charles County;
- (5) 5% in Dorchester County;
- (6) 5% in Garrett County;
- (7) 5% in St. Mary's County;
- (8) 3% in Somerset County;
- (9) 3% in Talbot County; and
- (10) 5% in Wicomico County.

(c) (1) Notwithstanding subsection (b)(1) of this section, a code county, OTHER THAN A CODE COUNTY IN THE WESTERN MARYLAND CLASS, may set a hotel