

AN ACT concerning

Cecil County – Hotel Rental Tax

FOR the purpose of authorizing Cecil County to impose a hotel rental tax at not more than a certain rate; providing that the hotel rental tax in Cecil County applies only in a population center in the County; requiring a hotel in Cecil County to collect the tax and to file a certain tax return and pay taxes collected on or before a certain date of each month; allowing a hotel a certain percentage discount for administrative costs under certain circumstances; authorizing the County Commissioners of Cecil County to collect the taxes by suit or distraint and to adopt certain regulations necessary to administer the tax; limiting the portion of the revenues that the County may deduct for administrative costs; requiring a hotel to pay interest at a certain rate and a certain penalty on overdue taxes; providing that unpaid hotel rental tax in Cecil County is a lien against the real and personal property of the person owing the tax; authorizing the County Commissioners of Cecil County to increase the surety bond of the County Treasurer and to require a hotel to file certain security under certain circumstances; requiring the Comptroller to provide certain information, subject to an authorized charge; requiring the County Commissioners of Cecil County to distribute certain proceeds of the tax to certain municipal corporations; defining certain terms; and generally relating to the imposition of a hotel rental tax by Cecil County.

BY repealing and reenacting, with amendments,

Article 24 – Political Subdivisions – Miscellaneous Provisions

Section 9-301, 9-303(a), 9-304, 9-310, 9-318, 9-321, 9-325, and 9-326

Annotated Code of Maryland

(1987 Replacement Volume and 1989 Supplement)

BY repealing and reenacting, without amendments,

Article 24 – Political Subdivisions – Miscellaneous Provisions

Section 9-302, 9-308, 9-309, 9-311, 9-314 through 9-317, 9-322(a), 9-323, and 9-324

Annotated Code of Maryland

(1987 Replacement Volume and 1989 Supplement)

BY adding to

Article 24 – Political Subdivisions – Miscellaneous Provisions

Section 9-303(c)

Annotated Code of Maryland

(1987 Replacement Volume and 1989 Supplement)