WILLIAM DONALD SCHAEFER, Governor

This bill makes unpaid hotel rental tax in Worcester County a lien against the real and personal property of the person owing the tax.

House Bill 1011, which was passed by the General Assembly and signed by me on May 29, 1990, accomplishes the same purpose. Therefore, it is not necessary for me to sign Senate Bill 712.

Sincerely, William Donald Schaefer Governor

Senate Bill No. 712

AN ACT concerning

Hotel Rental Tax - Liens

FOR the purpose of adding Worcester County to a provision of law that makes unpaid hotel rental tax in certain counties a lien against the real and personal property of the person owing the tax and making the tax collectible in a certain manner; and making this Act an emergency measure.

BY repealing and reenacting, with amendments,

Article 24 - Political Subdivisions - Miscellaneous Provisions

Section 9-325

Annotated Code of Maryland

(1987 Replacement Volume and 1989 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

9-325.

Unpaid hotel rental tax in Charles County, Somerset County, Talbot County, Washington County, [and] Wicomico County, AND WORCESTER COUNTY is a lien against the real and personal property of the person owing the tax and is collectible in the same manner as the property tax may be collected under the Tax – Property Article.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act is an emergency measure, is necessary for the immediate preservation of the public health and safety, has been passed by a yea and nay vote supported by three-fifths of all the members elected to each of the two Houses of the General Assembly, and shall take effect from the date it is enacted.