

Hotel Rental Tax – Discount for Administrative Costs

FOR the purpose of clarifying the amount of a discount for administrative costs that a hotel is allowed on payments of hotel rental tax collected by the hotel to a county imposing the hotel rental tax.

BY repealing and reenacting, with amendments,

Article 24 – Political Subdivisions – Miscellaneous Provisions

Section 9-311

Annotated Code of Maryland

(1987 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

9-311.

(a) A hotel shall pay to the authorized county that imposes the hotel rental tax the tax collected for a calendar month with the return that covers that month.

(b) (1) Except as provided in paragraph (2) of this subsection, a hotel is allowed [a 1.5% discount], for administrative costs, A DISCOUNT EQUAL TO 1.5% OF THE GROSS AMOUNT OF HOTEL RENTAL TAX COLLECTED, if, on or before the due date, the hotel:

- (i) Files the hotel rental tax return; and
- (ii) Pays the hotel rental tax.

(2) The Commissioners of Calvert County, Charles County, St. Mary's County and Washington County may determine whether a hotel is eligible to receive a discount.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1990.

Approved April 24, 1990.

CHAPTER 156

(House Bill 338)

AN ACT concerning

Queen Anne's County – Sanitary District – Rules and Regulations

FOR the purpose of altering certain requirements for the publishing of public notice before Queen Anne's County adopts rules and regulations for the administration