

Bill No. 27-71

AN ORDINANCE to add new Section 17-707 to the Anne Arundel County Code (1967 Edition and Supplements), Title 17, "Taxation", Subtitle 7, "Miscellaneous Taxes", to follow immediately after Section 17-706 thereof, to levy and impose a tax on gross receipts of hotels and motels paid by transient guests, and to establish the rate and method of collection thereof; to provide penalties for violation of this section; and matters generally related thereto.

SECTION 1. *Be it enacted by the County Council of Anne Arundel County, Maryland,* That Section 17-707 be, and it is hereby added to the Anne Arundel County Code (1967 Edition and Supplements), Title 17, "Taxation", Subtitle 7, "Miscellaneous Taxes", to read as follows:

Section 17-707.

(a) There is hereby levied and imposed a tax of five per centum (5%) on all gross amounts of money paid to the owners or operators of hotels in Anne Arundel County, Maryland, by transient guests or tenants for renting, using or occupying a room or rooms in said hotels, to be paid and collected as hereinafter provided.

(b) As used in this section, the below listed terms shall have the following meanings:

(1) "Hotel" or "Motel"—Any building or structure ~~having~~ OFFERING sleeping accommodations ~~for twenty-five (25) or more persons, and open~~ to the transient public (BUT NOT INCLUDING GUEST HOUSES HAVING FIVE (5) BEDROOMS OR LESS).

(2) "Tenant" or "Transient guest"—Any person or persons renting, using or occupying a room or rooms in a hotel or motel for less than ninety (90) consecutive days.

(c) Every person, firm, association or corporation owning or operating any hotel or motel in Anne Arundel County, Maryland, shall collect the taxes herein levied and imposed from the persons paying the rental or other charges for the use or occupancy of any room or rooms in said hotel or motel, and shall pay the same to the Controller on or before the twenty-fifth (25th) day of each month. The party making such payment shall simultaneously file with the Controller a statement, on such forms as may be prescribed by him, showing the amount of taxes collected during the preceding period, and setting forth such other data and information as may be required by the Controller.

(d) Any person, firm, association or corporation refusing or failing to collect the taxes imposed by this section, or to make a proper return when due, or to pay the taxes collected by him or it over to the Controller when due, shall be liable for interest due thereon due at the rate of one-half of one percent ($\frac{1}{2}\%$) per month or any fraction thereof, and shall also be liable to a penalty of ten percent