

84-31 thereof to levy and impose upon each and every transient a tax at a rate of three percent of the amount paid for room rental by or for a transient to any hotel, motel or other similar place of sleeping accommodations after July 1, 1971, to provide generally for submission of reports, payment of tax, interest and penalties, and inspection and maintenance of records.

Be It Enacted by the County Council for Montgomery County, Maryland, that—

SEC. 1. Section 84-32, title "Room Rental—Transient Tax," is hereby added to Chapter 84, title "Finance and Taxation," of the Montgomery County Code 1965, to follow immediately after Section 84-31, thereof, to read as follows:

84-32. Room Rental—Transient Tax.

a. There is hereby levied and imposed on each and every transient a tax at a rate of three percent of the total amount paid for room rental by or for any such transient to any hotel, motel or other similar place providing sleeping accommodations after July 1, 1971.

b. The following words and phrases when used herein shall, for the purposes of this tax, have the following meanings, except where the context clearly indicates a different meaning:

(1) **Transient:** Any person who for any period of not more than seven consecutive days obtains sleeping accommodations, either at his own expense or at the expense of another, in any hotel, motel or other similar place providing sleeping accommodations for which a charge is made.

(2) **Person:** Any individual, corporation, company, association, firm, copartnership, or any group of individuals acting as a unit, and any trustee, receiver, assignee or personal representative thereof.

(3) **Hotel, motel or other similar place providing sleeping accommodations:** Any public or private hotel, inn, hostelry, tourist home or house, motel, rooming house or other lodging place within Montgomery County, Maryland, offering sleeping accommodations for five or more persons at any one time, and the owner and operator thereof, who for compensation furnishes sleeping accommodations to any transient as defined herein.

(4) **Room rental:** The total charge made by any such hotel, motel or other similar place providing sleeping accommodations or space furnished any such transient. If the charge made by such place to such transient includes any charge for services or accommodations in addition to that of the use of sleeping space, then such portion of the total charge as represents only room rental shall be distinctly set out and billed to such transient by such place as a separate item.