

COUNTY LOCAL LAWS

SECTION 2. AND BE IT FURTHER ENACTED, That if any provisions of this Ordinance or the application thereof to any person or circumstance is held invalid for any reason, such invalidity shall not affect the other provisions or any other application of this Ordinance which can be given effect without the invalid provisions or application, and to this end, all the provisions of this Ordinance are hereby declared to be severable.

SECTION 3. AND BE IT FURTHER ENACTED, That this Ordinance shall become law and take effect on the 1st day of July, 1973.

READ AND PASSED May 29, 1973.

Bill No. 51-73

AN ORDINANCE to REPEAL AND re-enact, with[[out]] amendments, Section 17-707 of the Anne Arundel County Code (1967 Edition and Supplements), Title 17, "Taxation", Subtitle 7, "Miscellaneous Taxes", 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 of the Anne Arundel County Code (1967 Edition and Supplements), Title 17, "Taxation", Subtitle 7, "Miscellaneous Taxes", be and it is hereby REPEALED AND re-enacted, with[[out]] amendments, to read as follows: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 offering sleeping accommodations to the transient public (but not including guest houses having