

CHAPTER 1004

(House Bill 906)

AN ACT concerning

Recreational Vehicles and Camping Shelters

FOR the purpose of exempting recreational vehicles or camping shelters which are intended and used for temporary occupancy only from certain taxing authority.

BY repealing and reenacting, with amendments,

Article 81 - Revenue and Taxes
Section 12C
Annotated Code of Maryland
(1975 Replacement Volume and 1977 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That section(s) of the Annotated Code of Maryland be repealed, amended, or enacted to read as follows:

Article 81 - Revenue and Taxes

12C.

The board of county commissioners or county council of every county of this State and the mayor and council, by whatever name known, of every municipal corporation in this State (including Baltimore City), by resolution or ordinance enacted under its usual procedure may provide for a tax upon any sum paid for the rental, leasing, or use of any space, facilities or accommodations in, or for the providing of any services by such trailer parks or mobile home courts or parks, and said tax may be in such amount as they, in the exercise of their discretion, deem to be proper; may require that said tax shall be collected by the operator or owner of said park and/or court and remitted to the said board of county commissioners, county council, or mayor and council or such agency as they may designate; may provide for the maintenance of suitable public records in connection with said taxes and the collection thereof and provide for the inspection or publication of said records; and may provide further for penalties for the failure to comply with said resolution or ordinance. Nothing in this section affects or eliminates any requirement or provision concerning permits to locate a trailer, house trailer, trailer coach or mobile home. THE PROVISIONS OF THIS SECTION DO NOT APPLY TO ANY RECREATIONAL VEHICLE OR CAMPING SHELTER INTENDED FOR AND USED FOR TEMPORARY OCCUPANCY ONLY FOR A PERIOD OF 30 DAYS OR LESS.