

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

Article 81 - Revenue and Taxes

CHARLES COUNTY MOBILE HOME OCCUPANCY TAX

411E.

(A) IN THIS SECTION, "MOBILE HOME" MEANS A FORM OF HOUSING COMMONLY KNOWN AS A "TRAILER" AND "HOUSE TRAILER":

(1) WHICH IS OR CAN BE USED FOR RESIDENTIAL PURPOSES; AND

(2) WHICH IS EITHER PERMANENTLY ATTACHED TO THE LAND OR IS CONNECTED TO WATER, GAS, ELECTRIC, OR SEWAGE FACILITIES.

(B) THE COUNTY COMMISSIONERS OF CHARLES COUNTY MAY IMPOSE BY ORDINANCE A TAX ON THE USE OF A MOBILE HOME LOCATED IN CHARLES COUNTY.

(C) THIS SECTION DOES NOT APPLY TO A MOBILE HOME:

(1) THAT IS HELD ON A SALES LOT FOR SALE;

(2) THAT IS UNOCCUPIED; OR

(3) THAT IS LOCATED ON PROPERTY USED AS A MOBILE HOME PARK.

(D) THE RATE OF THE TAX AUTHORIZED UNDER SUBSECTION (B) OF THIS SECTION ~~IS AN AMOUNT~~ MAY NOT EXCEEDING EXCEED \$250 PER YEAR PER MOBILE HOME, ~~AS SET BY ORDINANCE OF THE CHARLES COUNTY COMMISSIONERS.~~

(E) (1) EACH PERSON WHO OWNS PROPERTY UPON WHICH A MOBILE HOME SUBJECT TO THE TAX UNDER THIS SECTION IS LOCATED, SHALL PAY THE TAX TO THE COUNTY OFFICE DESIGNATED BY ORDINANCE OF THE CHARLES COUNTY COMMISSIONERS.

(2) (I) IF THE MOBILE HOME, THE PROPERTY UPON WHICH THE MOBILE HOME IS LOCATED, OR BOTH, ARE RENTED FROM THE PERSON WHO OWNS THE PROPERTY UPON WHICH THE MOBILE HOME IS LOCATED, THE PROPERTY OWNER SHALL COLLECT THE TAX FROM THE OCCUPANT OF THE MOBILE HOME.

(II) THE PROPERTY OWNER MAY COLLECT THE TAX FROM THE OCCUPANT UNDER SUBPARAGRAPH (I) OF THIS PARAGRAPH AS A PART OF THE RENTAL FEES.