

9-302.

This subtitle allows a hotel rental tax for an authorized county.

9-303.

(a) Except as provided in subsection (c) of this section, an authorized county may impose, by resolution, a tax on a transient charge paid to a hotel located in that county.

(b) Before Calvert County, Charles County, or St. Mary's County imposes a hotel rental tax, the governing body of the county shall hold a public hearing, which:

(1) Shall be advertised twice by publication in a newspaper of general circulation in the county at least 10 days before the hearing; and

(2) May not be part of the annual budget hearing.

(c) (1) In this subsection, "population center" means any portion of Cecil County, as specified by the Board of County Commissioners, that:

(i) Is not larger than 10 square miles in geographic area; and

(ii) Has a population of at least 6,000 residents.

(2) Cecil County may impose the hotel rental tax only on a transient charge paid to a hotel located in a population center in the county.

9-304.

(a) Subject to the limitations in subsections (b) and (c) of this section, the hotel rental tax rate is the rate that the authorized county sets by resolution.

(b) An authorized county may not set a hotel rental tax rate that exceeds:

(1) 3% in a code county;

(2) 5% in Calvert County;

(3) 5% IN CARROLL COUNTY;

[(3)] (4) 3% in Cecil County;

[(4)] (5) 5% in Charles County;

[(5)] (6) 5% in Dorchester County;

[(6)] (7) 5% in Frederick County;

[(7)] (8) 5% in Garrett County;

[(8)] (9) 5% in St. Mary's County;

[(9)] (10) 5% in Somerset County;

[(10)] (11) In Talbot County: