

Article 24 – Political Subdivisions – Miscellaneous Provisions
Section 9–304(a) and 9–318(a)
Annotated Code of Maryland
(2001 Replacement Volume and 2004 Supplement)

BY repealing and reenacting, with amendments,
Article 24 – Political Subdivisions – Miscellaneous Provisions
Section 9–304(b) and 9–318(b)(3)
Annotated Code of Maryland
(2001 Replacement Volume and 2004 Supplement)

BY adding to
Article 24 – Political Subdivisions – Miscellaneous Provisions
Section 9–607
Annotated Code of Maryland
(2001 Replacement Volume and 2004 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows:

Article 24 – Political Subdivisions – Miscellaneous Provisions

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) 3% in Cecil County;
- (4) 5% in Charles County;
- (5) 5% in Dorchester County;
- (6) 5% in Frederick County;
- (7) 5% in Garrett County;
- (8) 5% in St. Mary's County;
- (9) 5% in Somerset County;
- (10) In Talbot County:

(i) 4% from January 1, 2005 through December 31, 2006; and

(ii) 3% on or after January 1, 2007; and