

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1984.

Approved May 29, 1984.

CHAPTER 554

(Senate Bill 669)

AN ACT concerning

Garrett County - Public Accommodations Tax

FOR the purpose of enabling the Board of County Commissioners of Garrett County to impose a tax at a certain rate on certain hotels, motels, apartments, cottages, or other similar places, when leased to transients; limiting the tax to a certain percentage; providing for the administration of the tax; providing that the tax, if collected from within the ~~ee~~corporate corporate limits of a municipal corporation, shall be remitted to the municipality; providing that Garrett County shall designate a portion of the proceeds from the tax for the promotion of Garrett County; providing for a deduction by the person remitting the tax to the county for the costs of collecting the tax; providing certain penalties for nonpayment of the tax; defining certain terms; and generally relating to a public accommodations tax in Garrett County.

BY adding to

Article 81 - Revenue and Taxes
Section 411F
Annotated Code of Maryland
(1980 Replacement Volume and 1983 Supplement)

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

Article 81 - Revenue and Taxes

411F.

(A) (1) IN THIS SECTION THE FOLLOWING WORDS HAVE THE MEANINGS INDICATED.

(2) "BOARD" MEANS THE BOARD OF COUNTY COMMISSIONERS OF GARRETT COUNTY.

(3) "HOTEL, MOTEL, APARTMENT, COTTAGE, OR OTHER SIMILAR PLACE" MEANS ANY PUBLIC OR PRIVATE HOTEL, INN, HOSTELRY,