

FOR the purpose of authorizing the County Council of Wicomico County to impose a tax on certain room and building rentals in areas within the County; providing for the imposition, maximum rate, collection, and distribution of the room tax; ~~providing--for-the-appointment-of-a-commission-to-advise-the-Wicomico-County-Convention-and--Visitors--Bureau;--providing-for--commission--membership-and-terms-of-commission-members;~~ providing a certain penalty for the refusal to remit required room taxes; providing for the duties of the Sales Tax Division of the Comptroller's Office in relation to the room tax; providing for the promulgation of certain rules and regulations by the Wicomico County Council; providing a credit against the amount of room tax for certain expenses; allowing the Wicomico County Council to require the filing of certain bonds, securities, or cash under certain circumstances; defining certain terms; and generally relating to the imposition, collection, and distribution of a certain sales tax in Wicomico 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) "HOTEL, MOTEL, OR OTHER SIMILAR PLACE" MEANS ANY PUBLIC OR PRIVATE HOTEL, MOTEL, INN, HOSTELRY, TOURIST HOME OR HOUSE, MOTEL, ROOMING HOUSE, OR OTHER SIMILAR LODGING PLACE, OFFERING SLEEPING ACCOMMODATIONS OR SPACE FOR 1 OR MORE PERSONS AT ANY TIME, AND THE OWNER AND OPERATOR THEREOF, WHICH FOR COMPENSATION HOLDS OUT TO FURNISH OR FURNISHES SLEEPING ACCOMMODATIONS OR SPACE TO ANY TRANSIENT.

(3) "ROOM OR BUILDING RENTAL" MEANS THE TOTAL CHARGE MADE BY ANY HOTEL, MOTEL, OR OTHER SIMILAR PLACE FOR SLEEPING ACCOMMODATIONS OR SPACE FURNISHED THE TRANSIENT. IF THE CHARGE INCLUDES ANY AMOUNT FOR SERVICES OR ACCOMMODATIONS IN ADDITION TO THAT OF THE USE OF SLEEPING SPACE, THE PORTION OF THE TOTAL CHARGE WHICH REPRESENTS ONLY ROOM OR BUILDING RENTAL SHALL BE DISTINCTLY SET OUT AND BILLED TO THE TRANSIENT AS A SEPARATE ITEM.