

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, TOURIST HOME OR HOUSE, MOTEL, ROOMING HOUSE, APARTMENT HOUSE, COTTAGE, 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.

(4) "ROOM OR BUILDING RENTAL" MEANS THE TOTAL CHARGE MADE BY ANY HOTEL, MOTEL, APARTMENT, COTTAGE, 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.

(5) "PERSON" MEANS ANY INDIVIDUAL, CORPORATION, COMPANY, ASSOCIATION, FIRM, COPARTNERSHIP, OR ANY GROUP OF INDIVIDUALS ACTING AS A UNIT, AND INCLUDES ANY TRUSTEE, RECEIVER, ASSIGNEE, OR PERSONAL REPRESENTATIVE THEREOF.

(6) "TRANSIENT" MEANS ANY PERSON WHO, FOR ANY PERIOD OF NOT MORE THAN 4 CONSECUTIVE MONTHS, OBTAINS SLEEPING ACCOMMODATIONS OR SPACE, EITHER AT HIS OWN EXPENSE OR AT THE