

Approved May 27, 1986.

CHAPTER 758

(House Bill 935)

AN ACT concerning

St. Mary's County - Public Accommodations Tax

FOR the purpose of authorizing the Board of County Commissioners of St. Mary's County to impose a public accommodations tax on certain persons for certain room rentals; authorizing the Board to provide a tax exemption for classes of sleeping accommodation places; defining certain terms; setting a maximum rate for the tax; requiring the county commissioners to hold public hearings before imposing the tax; providing for administration of the tax; permitting certain persons to be compensated for certain costs of collecting the tax; requiring distribution of the tax proceeds to certain municipal corporations; imposing certain penalties for failure to remit the tax; stating the intent of this Act; and generally relating to a public accommodations tax in St. Mary's County.

BY repealing and reenacting, with amendments,

Article 81 - Revenue and Taxes
Section 411F
Annotated Code of Maryland
(1980 Replacement Volume and 1985 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 OR ST. MARY'S County.

(3) "COUNTY" MEANS, AS THE CONTEXT REQUIRES, GARRETT OR ST. MARY'S COUNTY.

[(3)] (4) "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,