- (2) CHARLES COUNTY;
- [(2)] (3) Garrett County;
- [(3)] (4) Kent County, a code county;
- [(4)] (5) St. Mary's County;
- [(5)] (6) Talbot County;
- [(6)] (7) Wicomico County; and
- [(7)] (8) Worcester County, a code county.
- (c) (l) "Hotel" means an establishment that offers sleeping accommodations for compensation.
 - (2) "Hotel" includes:
 - (i) an apartment;
 - (ii) a cottage;
 - (iii) a hostelry;
 - (iv) an inn;
 - (v) a motel;
 - (vi) a rooming house; or
 - (vii) a tourist home.
- (d) "Hotel rental tax" means the tax authorized under this subtitle.
- (e) (1) "Transient charge" means a hotel charge for sleeping accommodations for a period not exceeding 4 consecutive months.
- (2) "Transient charge" does not include any hotel charge for services or for accommodations other than sleeping accommodations.

9 - 302.

This subtitle allows a hotel rental tax for an authorized county.

9-303.

(a) an An authorized county may impose, by resolution, a tax on a transient charge paid to a hotel located in that county.