

CHAPTER 381

(House Bill 171)

AN ACT concerning

Washington County - Hotel Rental Tax

FOR the purpose of authorizing Washington County to impose a hotel rental tax at not more than a certain rate; requiring a hotel in Washington County to collect the tax and to file a certain tax return and pay taxes collected on or before a certain date of each month; authorizing the Commissioners of Washington County to collect the taxes by suit or distraint, to determine whether a hotel is eligible to receive a discount, and to adopt certain regulations necessary to administer the tax; requiring that a certain portion of the revenues from this tax be used for certain designated purposes; limiting the portion of the revenues which may be used for administrative costs; requiring a hotel to pay interest at a certain rate and a certain penalty on overdue taxes; providing that unpaid hotel rental tax in Washington County is a lien against the real and personal property of the person owing the tax; authorizing the Commissioners of Washington County to increase the surety bond of the County Treasurer and to require hotels to file a-certain-surety bond certain security; requiring the Comptroller to provide certain information, subject to an authorized charge; defining certain terms; providing for the effective date of this Act; and generally relating to the imposition of a hotel rental tax by Washington County.

BY adding to

Article 81 - Revenue and Taxes
 Section 411J
 Annotated Code of Maryland
 (1980 Replacement Volume and 1987 Supplement)

BY repealing and reenacting, with amendments,

Article 24 - Political Subdivisions - Miscellaneous Provisions
 Section 9-301, 9-304, 9-310, 9-311, 9-318, 9-321, and 9-325
 Annotated Code of Maryland
 (1987 Replacement Volume and 1987 Supplement)
 (As enacted by Chapter _____ (S.B. 1) of the Acts of the General Assembly of 1988)