BY repealing and reenacting, without amendments,

- Political Subdivisions - Miscellaneous Article 24 Provisions Section 9-302, 9-303, 9-308, 9-309, 9-314 through 9-317, 9-322 through 9-324, and 9-326 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)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows:

Article 81 - Revenue and Taxes

411J.

- (A) (1) IN THIS SECTION THE FOLLOWING WORDS AND PHRASES HAVE THE MEANINGS INDICATED.
- (2) "BOARD" MEANS THE BOARD OF COUNTY COMMISSIONERS OF WASHINGTON 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 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 SERVICES OR TRANSIENT. IF THE CHARGE INCLUDES ANY AMOUNT FOR 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 30 DAYS, OBTAINS SLEEPING ACCOMMODATIONS OR SPACE, EITHER AT HIS OWN EXPENSE OR AT THE EXPENSE OF ANOTHER, IN ANY HOTEL, MOTEL, APARTMENT, COTTAGE, OR OTHER SIMILAR PLACE FOR WHICH THERE IS A ROOM OR BUILDING RENTAL.