

(vi) a rooming house; or

(vii) a tourist home.

(d) "Hotel rental tax" means the tax authorized under this subtitle.

(e) (1) "Transient EXCEPT AS PROVIDED IN PARAGRAPH (2) OF THIS SUBSECTION, "TRANSIENT charge" means a hotel charge for sleeping accommodations for a period not exceeding 4 consecutive months.

(2) IN WASHINGTON COUNTY, "TRANSIENT CHARGE" MEANS A HOTEL CHARGE FOR SLEEPING ACCOMMODATIONS FOR A PERIOD NOT EXCEEDING 30 DAYS.

~~(2)~~ (3) "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 authorized county may impose, by resolution, a tax on a transient charge paid to a hotel located in that county.

(b) Before St. Mary's County imposes a hotel rental tax, the Commissioners shall hold a public hearing, which:

(1) shall be advertised twice by publication in a newspaper of general circulation in the county at least 10 days before the hearing; and

(2) may not be part of the annual budget hearing.

9-304.

(a) Subject to the limitations in subsection (b) of this section, the hotel rental tax rate is the rate that the authorized county sets by resolution.

(b) An authorized county may not set a hotel rental tax rate that exceeds:

(1) 3% in Allegany County;

(2) 3% in Garrett County;

(3) 3% in Kent County;