

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1988.

Approved May 17, 1988.

CHAPTER 428

(House Bill 552)

AN ACT concerning

Calvert County - Hotel Rental Tax

FOR the purpose of authorizing Calvert County to impose a hotel rental tax at not more than a certain rate; requiring the Commissioners of Calvert County to hold a public hearing prior to imposition of the tax; requiring a hotel in Calvert 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 Calvert County to collect the taxes by suit or distraint, to determine whether a hotel is eligible to receive a collection fee, to provide a tax exemption for classes of sleeping accommodation places; ~~and to adopt certain regulations necessary to administer the tax;~~ and to adopt certain regulations necessary to administer the tax; requiring a hotel to pay interest at a certain rate and a certain penalty on overdue taxes; ~~providing that unpaid hotel rental tax in Calvert County is a lien against the real and personal property of the person owing the tax;~~ authorizing the Commissioners of Calvert 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; requiring the Commissioners of Calvert County to distribute certain proceeds of the tax to certain municipal corporations; defining certain terms; providing for the effective date of this Act; and generally relating to the imposition of a hotel rental tax by Calvert County.

BY repealing and reenacting, with amendments,

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

BY repealing and reenacting, with amendments,