

Article 24 - Political Subdivisions - Miscellaneous Provisions
Section 9-301, 9-303, 9-304, 9-305, 9-310, 9-311, 9-318, 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)

BY repealing and reenacting, without amendments,

Article 24 - Political Subdivisions - Miscellaneous Provisions
Section 9-302, 9-308, 9-309, 9-314 through 9-317, and 9-321 through 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)

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

Article 81- Revenue and Taxes

411F.

(a) (1) In this section the following words have the meanings indicated.

(2) "Board" means the Board of County Commissioners of CALVERT, Garrett or St. Mary's County.

(3) "County" means, as the context requires, CALVERT, Garrett or St. Mary's County.

(4) "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 the owner and operator thereof, which for compensation holds out to furnish or furnishes sleeping accommodations or space to any transient.

(5) "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 transient. If the charge includes any amount for services or accommodations in addition to that of the use of sleeping space, the portion of the total charge which represents only room or