

- (ii) a cottage;
- (iii) a hostelry;
- (iv) an inn;
- (v) a motel;
- (vi) a rooming house; or
- (vii) a tourist home.

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

(e) (1) "Transient charge" means a hotel charge for sleeping accommodations for a period not exceeding 4 consecutive months.

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

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

(1) shall be advertised twice by publication in the 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~~ An authorized county may not set a hotel rental tax rate that exceeds:

- (1) 3% in Allegany County;