

REVISOR'S NOTE: This subsection is new language substituted for former Art. 81, § 411F(a)(2) and (3), which defined "Board" and "[c]ounty" in terms of Garrett and St. Mary's Counties, § 411G(a)(2) and (3), which defined "[c]ounty" and "County Council" in terms of Talbot and Wicomico Counties, and, § 411H(a)(2), which defined "Board" in terms of Allegany, Kent, and Worcester Counties, for clarity and brevity.

In items (1), (3), and (7) of this subsection, the references to a "code county" are added to indicate that Allegany County, Kent County, and Worcester County adopted the Code form of home rule under Md. Constitution, Art. XI-F before those counties were authorized to impose a hotel rental tax. Since those counties were designated by name rather than as "code counties", references to those counties in this subtitle are made by naming the counties. For a discussion of former Art. 81, § 411D, which authorized Worcester County to impose a hotel rental tax before it became a code county, see the General Revisor's Note to the Tax - General Article.

(C) HOTEL.

(1) "HOTEL" MEANS AN ESTABLISHMENT THAT OFFERS SLEEPING ACCOMMODATIONS FOR COMPENSATION.

(2) "HOTEL" INCLUDES:

- (I) AN APARTMENT;
- (II) A COTTAGE;
- (III) A HOSTELRY;
- (IV) AN INN;
- (V) A MOTEL;
- (VI) A ROOMING HOUSE; OR
- (VII) A TOURIST HOME.

REVISOR'S NOTE: This subsection is new language derived without substantive change from former Art. 81, §§ 411F(a)(4), 411G(a)(4), and 411H(a)(3).

The word "hotel" is substituted, as the defined term, for the former enumerations "[h]otel, motel, apartment, cottage, or other similar place" and "[h]otel, motel, or other similar place", for brevity.

The words "public or private", which formerly modified the word "hotel", are deleted as surplusage.