

The former references to "offering ... space for [one] or more persons at any one time" are deleted as unnecessary in light of the reference to "offering ... accommodations".

The former references to holding out that accommodations or space is furnished are deleted as surplusage.

(D) HOTEL RENTAL TAX.

"HOTEL RENTAL TAX" MEANS THE TAX AUTHORIZED UNDER THIS SUBTITLE.

REVISOR'S NOTE: This subsection is new language added to avoid repetition of the phrase "the tax authorized under this title".

(E) TRANSIENT CHARGE.

(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.

REVISOR'S NOTE: This subsection is new language derived without substantive change from former Art. 81, §§ 411F(a)(7) and the first sentence of (5), 411G(a)(6), and the first sentence of (5), and 411H(a)(6) and the first sentence of (4).

This section combines the former definitions of "[r]oom or building rental" and "[t]ransient", to provide a definition of the hotel charges subject to taxation.

The former word "space" is deleted as included in the word "accommodations", for clarity.

The former phrases "at his own expense or at the expense of another" are deleted as surplusage.

Defined term: "Hotel" § 9-301

REVISOR'S NOTE TO SECTION: Former Art. 81, §§ 411F(a)(6), 411G(a)(7), and 411H(a)(5), which defined "person", are deleted as unnecessary in light of the definition of "person" in § 1-101 of this article.

9-302. SCOPE OF SUBTITLE.