

THIS SUBTITLE ALLOWS A HOTEL RENTAL TAX FOR AN AUTHORIZED COUNTY.

REVISOR'S NOTE: This section is new language added to state expressly the scope of this subtitle.

Local laws that impose or authorize a hotel rental tax and are not affected by this subtitle include:

- (1) Anne Arundel County Code, § 17-707;
- (2) Baltimore City Code, Art. 28, §§ 37 through 42;
- (3) Baltimore County Code, §§ 11-88 through 11-97;
- (4) Montgomery County Code, § 52-16; and
- (5) Prince George's County Code, §§ 10-218 through 10-225.

Defined terms: "Authorized county" § 9-301  
 "Hotel rental tax" § 9-301

#### 9-303. AUTHORIZATION TO IMPOSE TAX.

##### (A) IN GENERAL.

AN AUTHORIZED COUNTY MAY IMPOSE, BY RESOLUTION, A TAX ON A TRANSIENT CHARGE PAID TO A HOTEL LOCATED IN THAT COUNTY.

##### (B) HEARING IN ST. MARY'S COUNTY.

BEFORE ST. MARY'S COUNTY IMPOSES A HOTEL RENTAL TAX, THE COMMISSIONERS SHALL HOLD A PUBLIC HEARING, WHICH:

(1) SHALL BE ADVERTISED TWICE BY PUBLICATION IN 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.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, §§ 411F(b)(1) and (3), 411G(b)(1) and 411H(b)(1).

The phrase "by resolution" is added for conformity to § 9-304 of this subtitle.

The phrase "in that county" is added for clarity.

Defined terms: "Authorized county" § 9-301  
 "Hotel" § 9-301 "Hotel rental tax" § 9-301  
 "Transient charge" § 9-301

#### 9-304. HOTEL RENTAL TAX RATE.