

(A) IN GENERAL.

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) RATE LIMITATIONS.

AN AUTHORIZED COUNTY MAY NOT SET A HOTEL RENTAL TAX RATE THAT EXCEEDS:

- (1) 3% IN ALLEGANY COUNTY;
- (2) 3% IN GARRETT COUNTY;
- (3) 3% IN KENT COUNTY;
- (4) 5% IN ST. MARY'S COUNTY;
- (5) 3% IN TALBOT COUNTY;
- (6) 1% IN WICOMICO COUNTY; AND
- (7) 3% IN WORCESTER COUNTY.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, §§ 411F(b)(2) and 411H(b)(2) and § 411G(b)(2)(ii) and the first clause of (i).

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

9-305. EXEMPTIONS IN ST. MARY'S COUNTY.

ST. MARY'S COUNTY MAY PROVIDE, BY RESOLUTION, A TAX EXEMPTION FOR CLASSES OF HOTELS.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, § 411F(b)(4).

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

The defined term "hotel" is substituted for the former words "sleeping accommodation places", for clarity.

Defined term: "Hotel" § 9-301

9-306. RESERVED.

9-307. RESERVED.