

(h-1) If a claim is allowed under §§ 215 and 216 of [this article] ARTICLE 81, AS AMENDED THROUGH DECEMBER 31, 1988 for refund of the tax or any fee or charge paid under this section:

(1) The Director shall certify the amount to the Comptroller; and

(2) The Comptroller shall pay the refund from the General Fund of the State.

SECTION 9. AND BE IT FURTHER ENACTED, That Section 411D of Article 81 - Revenue and Taxes of the Annotated Code of Maryland, be repealed and reenacted, with amendments, and transferred to the Public Local Laws of Worcester County, being Article 24 of the Public Local Laws of Maryland, to read as follows:

Chapter 6. Taxation and Revenue

Subtitle 6. Hotel Rental Tax.

6-101. [411D.]

(a) The Board of County Commissioners of Worcester County may impose a tax within every resort area within the county on the amount paid for room or building rental by or for any transient at any hotel, motel, apartment, cottage or other similar place providing sleeping accommodations. This tax, if imposed, shall be at the rate as a per centum of the room or building rental as the Board [of County Commissioners of Worcester County] may, by resolution, determine, but not to be imposed at a rate in excess of [three per centum (13%)]].

(b) (1) [For the purpose of] IN this section the following words and phrases have the [following respective] meanings INDICATED, unless the context clearly indicates a different meaning[:].

[(1)] (2) "Hotel, motel, apartment, cottage or other similar place" means any public or private hotel, inn, hostelry, tourist home or house, motel, rooming house, apartment house, cottage or other similar lodging place, offering sleeping accommodations or space for one or more persons at any time, and the owner and operator thereof, which for compensation holds out to furnish or furnishes sleeping accommodations or space to any transient.

[(2)] (3) "Room or building rental" means the total charge made by any hotel, motel, apartment, cottage or other similar place for sleeping accommodations or space furnished the transient. If the charge includes any amount for services or accommodations in addition to that of the use of sleeping space, the portion of the total charge which represents only room or building rental shall be distinctly set out and billed to the transient as a separate item.