

CHAPTER 441

(House Bill 829)

AN ACT concerning

Somerset County - Hotel Rental Tax

FOR the purpose of authorizing Somerset County to impose a hotel rental tax at not more than a certain rate; requiring a hotel in Somerset County to collect the tax and to file a certain tax return and pay taxes collected on or before a certain date of each month; allowing a hotel a certain percentage discount for administrative costs under certain circumstances; authorizing the Commissioners of Somerset County to collect the taxes by suit or distraint and to adopt certain regulations necessary to administer the tax; requiring a hotel to pay interest at a certain rate and a certain penalty on overdue taxes; authorizing the Commissioners of Somerset County to increase the surety bond of the County Treasurer and to require a hotel to file certain security under certain circumstances; requiring the Comptroller to provide certain information, subject to an authorized charge; providing that unpaid hotel rental tax in Somerset County is a lien against the real and personal property of the person owing the tax; defining certain terms; and generally relating to the imposition of a hotel rental tax by Somerset County.

BY repealing and reenacting, with amendments,

Article 24 - Political Subdivisions - Miscellaneous Provisions
Section 9-301, 9-304, 9-310, 9-325, and 9-326
Annotated Code of Maryland
(1987 Replacement Volume and 1988 Supplement)
(As enacted by Chapter 317 of the Acts of the General Assembly of 1988)

BY repealing and reenacting, without amendments,

Article 24 - Political Subdivisions - Miscellaneous Provisions
Section 9-302, 9-303(a), 9-308, 9-309, 9-311, 9-314 through 9-317, 9-318(a), 9-321, 9-322(a), 9-323, and 9-324
Annotated Code of Maryland
(1987 Replacement Volume and 1988 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows: