

Article 24 - Political Subdivisions - Miscellaneous Provisions
Section 9-401
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:

Article 24 - Political Subdivisions - Miscellaneous Provisions
9-401.

(A) (1) IN THIS SECTION THE FOLLOWING WORDS HAVE THE MEANINGS INDICATED.

(2) "CAMPING SHELTER" MEANS A TENT OR OTHER COLLAPSIBLE STRUCTURE THAT PROVIDES TEMPORARY LIVING QUARTERS FOR RECREATIONAL, CAMPING, OR TRAVEL USE.

(3) "RECREATIONAL VEHICLE" MEANS A VEHICLE, INCLUDING A TRAILER, THAT PROVIDES TEMPORARY LIVING QUARTERS FOR RECREATIONAL, CAMPING, OR TRAVEL USE.

~~(a)~~ (A-1) (1) A county or municipal corporation may impose, by resolution or ordinance, a tax on the amount paid for:

[(1)] (I) The rental, leasing, or use of any space, facilities, or accommodations in a trailer park or mobile home court or park; or

[(2)] (II) The providing of any services by a trailer park or mobile home court or park.

(2) (I) THE TAX AUTHORIZED UNDER THIS SUBSECTION DOES NOT APPLY TO ANY RECREATIONAL VEHICLE OR CAMPING SHELTER INTENDED AND USED FOR TEMPORARY OCCUPANCY ONLY FOR A PERIOD OF 30 DAYS OR LESS.

(II) IF A COUNTY OR MUNICIPAL CORPORATION IMPOSES THE TAX AUTHORIZED UNDER SUBSECTION (A-2) OF THIS SECTION, A TAX IMPOSED BY THE COUNTY OR MUNICIPAL CORPORATION UNDER THIS SUBSECTION DOES NOT APPLY TO ANY RECREATIONAL VEHICLE OR CAMPING SHELTER.

~~(A-1)~~ (A-2) (1) INSTEAD---OF---THE---TAX---AUTHORIZED---UNDER SUBSECTION-~~(A)~~-OF-THIS-SECTION, A COUNTY OR MUNICIPAL CORPORATION MAY IMPOSE, BY RESOLUTION OR ORDINANCE, A TAX ON THE AMOUNT PAID FOR:

(I) THE RENTAL, LEASING, OR USE OF ANY SPACE, FACILITIES, OR ACCOMMODATIONS FOR A RECREATIONAL VEHICLE OR