

corporation or to a special taxing district created by the General Assembly a certain portion of any hotel and motel tax revenue attributable to a hotel or motel located in the municipal corporation or special taxing district; and limiting the application of this Act to certain areas added to the county after a certain date.

BY repealing and reenacting, without amendments,
The Public Local Laws of Montgomery County
Section 52-17(a)
Article 16 – Public Local Laws of Maryland
(1994 Edition, as amended)

BY adding to
The Public Local Laws of Montgomery County
Section 52-17(d)
Article 16 – Public Local Laws of Maryland
(1994 Edition, as amended)

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

Article 16 – Montgomery County

52-17.

(a) The County Council for Montgomery County is hereby empowered and authorized to have and exercise, within the limits of the county, in addition to any and all taxing powers heretofore granted by the General Assembly, the power to tax to the same extent as the state has or could exercise said power within the limits of the county as a part of its general taxing power, which includes the power to impose and provide for the collection of development impact taxes for financing, in whole or in part, the capital costs of additional or expanded public transportation facilities required to accommodate new construction or development; and to provide by resolution for the imposition, assessment, levy and collection of any tax or taxes authorized by this section; and from time to time to grant exemptions and to modify or repeal existing or future exemptions.

(D) (1) FROM THE REVENUES DERIVED FROM ANY HOTEL AND MOTEL ROOM RENTAL TAX IMPOSED BY THE COUNTY, THE COUNTY SHALL DISTRIBUTE 50% OF THE REVENUE ATTRIBUTABLE TO A HOTEL OR MOTEL LOCATED IN A MUNICIPAL CORPORATION OR IN A SPECIAL TAXING DISTRICT CREATED BY THE GENERAL ASSEMBLY TO THE MUNICIPAL CORPORATION OR SPECIAL TAXING DISTRICT.

(2) PARAGRAPH (1) OF THIS SUBSECTION SHALL APPLY ONLY TO TAX REVENUES GENERATED FROM HOTELS AND MOTELS LOCATED IN ANY AREA THAT IS ADDED TO THE COUNTY BY AN ALTERATION OF THE BOUNDARY LINE BETWEEN MONTGOMERY COUNTY AND ANY OTHER COUNTY AFTER JULY 1, 1995.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1995.