

9-303.

(a) Except as provided in subsection (c) of this section, an authorized county may impose, by resolution, a tax on a transient charge paid to a hotel located in that county.

(b) Before Calvert County, Charles County, HARFORD COUNTY, or St. Mary's County imposes a hotel rental tax, the [Commissioners] GOVERNING BODY of the county shall hold a public hearing, which:

(1) Shall be advertised twice by publication in a newspaper of general circulation in the county at least 10 days before the hearing; and

(2) May not be part of the annual budget hearing.

9-304.

(a) Subject to the limitations in subsections (b) and (c) of this section, the hotel rental tax rate is the rate that the authorized county sets by resolution.

(b) An authorized county may not set a hotel rental tax rate that exceeds:

- (1) 3% in a code county;
- (2) 5% in Calvert County;
- (3) 3% in Cecil County;
- (4) 5% in Charles County;
- (5) 4% in Dorchester County;
- (6) 5% in Garrett County;
- (7) 3% IN HARFORD COUNTY;
- [(7)](8) 5% in St. Mary's County;
- [(8)](9) 3% in Somerset County;
- [(9)](10) 3% in Talbot County;
- [(10)](11) 3% in Washington County; and
- [(11)](12) 3% in Wicomico County.

9-305.

(C) THE GOVERNING BODY OF HARFORD COUNT MAY PROVIDE, BY LAW, A TAX EXEMPTION FOR TRANSIENT CHARGES PAID BY A NONPROFIT CHARITABLE ORGANIZATION TO A HOTEL TO PROVIDE TEMPORARY SHELTER FOR INDIVIDUALS WHO ARE IN NEED AS A RESULT OF MISFORTUNE.