

Section 13H

Annotated Code of Maryland
(1994 Replacement Volume)

BY repealing and reenacting, with amendments,

Article - Tax - General

Section 11-102(b)

Annotated Code of Maryland
(1988 Volume and 1994 Supplement)

BY repealing and reenacting, without amendments,

Article - Tax - General

Section 11-206(a)(4), (5), and (7)

Annotated Code of Maryland
(1988 Volume and 1994 Supplement)

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

Article 25B - Home Rule for Code Counties

13H.

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

(2) "FOOD", "PREMISES", AND "SUBSTANTIAL GROCERY OR MARKET BUSINESS" HAVE THE MEANINGS STATED IN § 11-206 OF THE TAX - GENERAL ARTICLE.

(3) "BEVERAGE" DOES NOT INCLUDE AN ALCOHOLIC BEVERAGE, AS DEFINED IN § 5-101 OF THE TAX - GENERAL ARTICLE, IF THE ALCOHOLIC BEVERAGE IS SOLD FOR CONSUMPTION OFF THE PREMISES.

(4) "CONVENTION CENTER FACILITY" MEANS A CONVENTION CENTER OF AT LEAST 150,000 NET SQUARE FEET, THAT IS USED FOR THE HOLDING OF CONVENTIONS, TRADE SHOWS, MEETINGS, DISPLAYS, ENTERTAINMENT SHOWS, OR SIMILAR EVENTS BUT DOES NOT HAVE LODGING FACILITIES.

(4) (5) "RESORT AREA" MEANS ANY PORTION OR PORTIONS OF A COUNTY, AS SPECIFIED BY THE COUNTY COMMISSIONERS OF THE COUNTY, THAT:

(I) BY REASON OF NATURAL, SCENIC, OR MAN-MADE ATTRACTIONS OR DEVELOPMENT, HAS OR HAVE AN UNUSUAL INFLUX OF VISITORS, SOJOURNERS, AND TEMPORARY RESIDENTS; AND

(II) BY REASON OF THE INFLUX REQUIRES MUNICIPAL SERVICES IN UNUSUAL NUMBER OR MAGNITUDE.