

Senate Bill No. 157

AN ACT concerning

**Harford County - Hotel Rental Tax**

FOR the purpose of authorizing Harford County to impose a hotel rental tax at not more than a certain rate; requiring the governing body of Harford County to hold a certain public hearing before imposing a hotel rental tax; authorizing the governing body of Harford County to provide for certain exemptions under the hotel rental tax; requiring a hotel in Harford County to take certain actions relating to administration of the hotel rental tax; requiring Harford County to distribute certain revenue from the hotel rental tax to ~~a municipal corporation~~ municipal corporations in the county; requiring Harford County to distribute certain revenue from the hotel rental tax to a certain tourism council for certain purposes; providing that the hotel rental tax authorized by this Act may not be imposed until a certain tourism council is created by the governing body of Harford County; requiring the Harford County Tourism Council to submit its proposed annual budget to the Harford County Executive and Council for review and comment; authorizing the Harford County Executive and Council to audit at the expense of the county the Harford County Tourism Council and the hotel tax revenues distributed to municipal corporations in Harford County; limiting the amount of hotel rental tax revenue that Harford County may deduct for administrative costs; making unpaid hotel rental tax in Harford County a lien against certain real and personal property; and generally relating to authority for Harford County to impose a hotel rental tax.

BY repealing and reenacting, with amendments,

Article 24 - Political Subdivisions - Miscellaneous Provisions  
 Section 9-301(b), 9-303(b), 9-304(b), 9-310(a), 9-318, and 9-325  
 Annotated Code of Maryland  
 (1994 Replacement Volume)

BY repealing and reenacting, without amendments,

Article 24 - Political Subdivisions - Miscellaneous Provisions  
 Section 9-303(a) and 9-304(a)  
 Annotated Code of Maryland  
 (1994 Replacement Volume)

BY adding to

Article 24 - Political Subdivisions - Miscellaneous Provisions  
 Section 9-305(c) and 9-306  
 Annotated Code of Maryland  
 (1994 Replacement Volume)

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**