

rental tax revenue attributable to a hotel located in a municipal corporation to the municipal corporation; and generally relating to authorization for Dorchester County to impose a hotel rental tax on certain hotel charges in the county.

BY repealing and reenacting, with amendments,

Article 24 - Political Subdivisions - Miscellaneous Provisions

Section 9-304(b) and 9-318

Annotated Code of Maryland

(1998 Replacement Volume and 1998 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

9-304.

(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%] 5% in Dorchester County;
- (6) 5% in Garrett County;
- (7) 3% in Harford County;
- (8) 5% in St. Mary's County;
- (9) 3% in Somerset County;
- (10) 3% in Talbot County;
- (11) 3% in Washington County; and
- (12) 5% in Wicomico County.

9-318.

(a) Except for Talbot County, Harford County, [and] Washington County, AND DORCHESTER COUNTY, an authorized county shall distribute the hotel rental tax revenue as follows:

(1) From the total revenue, a reasonable sum for hotel rental tax administrative costs to the general fund of the county;