

associated with constructing a multi-use stadium; and generally relating to the Washington County hotel rental tax.

BY repealing and reenacting, with amendments,

Article 24 - Political Subdivisions - Miscellaneous Provisions

Section 9-304 and 9-318(b)(4)

Annotated Code of Maryland

(1998 Replacement Volume and 1999 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.

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

(c) Notwithstanding subsection (b)(1) of this section, a code county may set a hotel rental tax rate that is greater than 3%, but not exceeding 5%, with the unanimous consent of the county commissioners for the county.

(D) THE HOTEL RENTAL TAX RATE IN WASHINGTON COUNTY IS 6%.

9-318.

(b) (4) (I) Washington County:

[(i) May not deduct more than 5% of the revenue for administrative costs under subsection (a)(1) of this section; and