

2. The Hagerstown/Washington County Convention and Visitors Bureau shall report to the Washington County Senate and House Delegations of the General Assembly on its use of the hotel rental tax revenue for the preceding fiscal year.

9-401.

(a) (1) In this section the following words have the meanings indicated.

(2) "Camping shelter" means a tent or other collapsible structure that provides temporary living quarters for recreational, camping, or travel use.

(3) "Recreational vehicle" means a vehicle, including a trailer, that provides temporary living quarters for recreational, camping, or travel use.

(a-1)(1) A county or municipal corporation may impose, by resolution or ordinance, a tax on the amount paid for:

(i) The rental, leasing, or use of any space, facilities, or accommodations in a trailer park or mobile home court or park; or

(ii) The providing of any services by a trailer park or mobile home court or park.

(2) (i) The tax authorized under this subsection does not apply to any recreational vehicle or camping shelter intended and used for temporary occupancy only for a period of 30 days or less.

(ii) If a county or municipal corporation imposes the tax authorized under subsection (a-2) of this section, a tax imposed by the county or municipal corporation under this subsection does not apply to any recreational vehicle or camping shelter.

(a-2)(1) [A] EXCEPT AS PROVIDED IN PARAGRAPH (3) OF THIS SUBSECTION, A county or municipal corporation may impose, by resolution or ordinance, a tax on the amount paid for:

(i) The rental, leasing, or use of any space, facilities, or accommodations for a recreational vehicle or camping shelter in a trailer park or mobile home court or park, regardless of the period of occupancy; or

(ii) The providing of any services by a trailer park or mobile home court or park in connection with the rental, leasing, or use of any space, facilities, or accommodations for a recreational vehicle or camping shelter.

(2) [The] EXCEPT AS PROVIDED IN PARAGRAPH (3) OF THIS SUBSECTION, THE rate of the tax authorized under this subsection may not exceed 3% of the amounts subject to the tax.

(3) IN WASHINGTON COUNTY THE TAX AUTHORIZED UNDER THIS SUBSECTION:

(I) IS AT A RATE OF 6%;