CHAPTER 276

(Senate Bill 441)

AN ACT concerning

Frederick County – Hotel Rental Tax

FOR the purpose of authorizing Frederick County to impose a hotel rental tax at not more than a certain rate; providing that the hotel rental tax does not apply to certain ~~bed and breakfast facilities~~ _hotels_ in Frederick County; requiring a hotel located in Frederick County to collect the tax and to file a certain tax return and pay taxes collected on or before a certain date each month; requiring Frederick County to deduct a certain amount of the hotel rental tax revenue for administrative costs to be distributed to the general fund of the county; requiring Frederick County to distribute the remaining balance of certain hotel rental tax revenue to a certain organization with a portion of the balance designated by the County Commissioners for a certain purpose; requiring the internal auditor of the county to conduct a certain audit and report the findings to the County Commissioners; providing that in Frederick County unpaid hotel rental tax is a lien against the real and personal property of the person owing the tax; defining certain terms; and generally relating to authorizing Frederick County to impose a hotel rental tax.

BY repealing and reenacting, with amendments,
   Article 24 – Political Subdivisions – Miscellaneous Provisions
   Section 9–301, 9–304, 9–305, 9–310, 9–318, and 9–325
   Annotated Code of Maryland
   (2001 Replacement Volume and 2003 Supplement)

BY repealing and reenacting, without amendments,
   Article 24 – Political Subdivisions – Miscellaneous Provisions
   Section 9–302, 9–303, 9–308, 9–309, 9–311, 9–314 through 9–317, 9–321
      through 9–324, and 9–326
   Annotated Code of Maryland
   (2001 Replacement Volume and 2003 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

9–301.

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

(b)   "Authorized county" means:

   (1)   A code county;