

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

(c) (1) Notwithstanding subsection (b)(1) of this section, a code county, other than a code county in the Western Maryland class, 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.

(2) Notwithstanding subsection (b)(1), a code county in the Western Maryland class may set a hotel rental tax rate that is greater than 3%, but not exceeding 8%, with the unanimous consent of the county commissioners for the county.

(d) The hotel rental tax rate in Washington County is 6%.

9-305.

(a) Calvert County and St. Mary's County may provide, by resolution, a tax exemption for classes of hotels.

(B) IN FREDERICK COUNTY, THE HOTEL RENTAL TAX DOES NOT APPLY TO A HOTEL WITH 10 OR FEWER SLEEPING ROOMS IN ITS MAIN BUILDING AND NO MORE THAN 20 ADDITIONAL SLEEPING ROOMS IN AUXILIARY STRUCTURES ON THE HOTEL'S PROPERTY.

[(b)] (C) In Washington County, the hotel rental tax does not apply to a transient charge paid to a hotel by:

- (1) The federal government;
- (2) A state; or
- (3) An agency or instrumentality of a state or of the federal government.

9-308.

A person shall pay the hotel rental tax to the hotel when the person pays the transient charge.

9-309.

(a) A hotel shall:

(1) Give the person who is required to pay a transient charge a bill that identifies the transient charge as a separate item from any other charge; and