

CHAPTER 424

(House Bill 1547)

AN ACT concerning

Dorchester County - Hotel Sales-Tax Surcharge - Chesapeake Bay Conference Center

FOR the purpose of establishing a Dorchester County Economic Development Fund in the Maryland Economic Development Corporation; requiring that the Fund be used for a certain purpose relating to the Chesapeake Bay Conference Center; providing for the administration of the Fund; imposing a supplemental ~~sales and use tax~~ surcharge under certain circumstances in Dorchester County on the sale of a right to occupy a room or lodgings as a transient guest in an establishment that offers a certain number of rooms; establishing the rate of the ~~tax~~ surcharge; providing for the distribution of revenues to the Fund; and generally relating to imposing a supplemental ~~sales and use tax~~ surcharge in Dorchester County on the sale of a right to occupy a room or lodgings as a transient guest.

BY renumbering

Article 83A - Department of Business and Economic Development

Section 5-216

to be Section 5-217

Annotated Code of Maryland

(2003 Replacement Volume)

BY adding to

Article 83A - Department of Business and Economic Development

Section 5-216

Annotated Code of Maryland

(2003 Replacement Volume)

BY repealing and reenacting, with amendments,

Article - Tax - General

Section ~~1-101(s)~~, 2-1303, and 11-102

Annotated Code of Maryland

(1997 Replacement Volume and 2003 Supplement)

BY adding to

Article - Tax - General

Section 11-104(e)

Annotated Code of Maryland

(1997 Replacement Volume and 2003 Supplement)