

SECTION OR FOR A VIOLATION OF ANY CRIME BASED ON THE ACT ESTABLISHING A VIOLATION OF THIS SECTION MAY BE COMMENCED IN ANY COUNTY IN WHICH:

- (1) AN ELEMENT OF THE CRIME OCCURRED; OR
- (2) THE VICTIM RESIDES.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect October 1, 2004.

May 26, 2004

The Honorable Michael E. Busch
Speaker of the House
State House
Annapolis, MD 21401

Dear Mr. Speaker:

In accordance with Article II, Section 17 of the Maryland Constitution, I have today vetoed House Bill 471 – *Frederick County – Hotel Rental Tax*.

This bill authorizes Frederick County to impose a hotel rental tax at not more than 5%, providing that the hotel rental tax does not apply to a hotel with a specified number of rooms in Frederick County. It requires a hotel located in Frederick County to collect the tax and to file a specified tax return, and pay taxes collected on or before the 21st day of each month. It also requires Frederick County to distribute specified hotel rental tax revenue in a specified manner.

Senate Bill 441, which was passed by the General Assembly and signed by me on May 11, 2004, accomplishes the same purpose. Therefore, it is not necessary for me to sign House Bill 471.

Very truly yours,
Robert L. Ehrlich, Jr.
Governor

House Bill No. 471

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