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;
 - (2) Calvert County;
 - (3) Cecil County;
 - (4) Charles County;
 - (5) Dorchester County;
 - (6) FREDERICK COUNTY;
 - [(6)] (7) Garrett County;
 - [(7)] (8) St. Mary's County;
 - [(8)] (9) Somerset County;
 - [(9)] (10) Talbot County;
 - [(10)] (11) Washington County; and