

[(11)] (12) Wicomico County.

(c) "Code county":

(1) Means a county that has adopted home rule under Article XI-F of the Maryland Constitution; and

(2) Includes:

- (i) Allegany County;
- (ii) Caroline County;
- (iii) Kent County;
- (iv) Queen Anne's County; and
- (v) Worcester County.

(d) (1) "Hotel" means an establishment that offers sleeping accommodations for compensation.

(2) "Hotel" includes:

- (i) An apartment;
- (ii) A cottage;
- (iii) A hostelry;
- (iv) An inn;
- (v) A motel;
- (vi) A rooming house; or
- (vii) A tourist home.

(e) "Hotel rental tax" means the tax authorized under this subtitle.

(f) (1) Except as provided in paragraph (2) of this subsection, "transient charge" means a hotel charge for sleeping accommodations for a period not exceeding 4 consecutive months.

(2) In FREDERICK COUNTY AND Washington County, "transient charge" means a hotel charge for sleeping accommodations for a period not exceeding 30 days.

(3) "Transient charge" does not include any hotel charge for services or for accommodations other than sleeping accommodations.

9-302.

This subtitle allows a hotel rental tax for an authorized county.