

CHAPTER 537

(House Bill 249)

AN ACT concerning

Dorchester County – Hotel Rental Tax

FOR the purpose of authorizing Dorchester County to impose a hotel rental tax at not more than a certain rate; requiring a hotel in Dorchester County to collect the tax and to file a certain tax return and pay taxes collected on or before a certain date of each month; allowing a hotel a certain percentage discount for administrative costs under certain circumstances; authorizing the County Commissioners of Dorchester County to collect the taxes by suit or distraint and to adopt certain regulations necessary to administer the tax; requiring a hotel to pay interest at a certain rate and a certain penalty on overdue taxes; providing that unpaid hotel rental tax in Dorchester County is a lien against the real and personal property of the person owing the tax; authorizing the County Commissioners of Dorchester County to increase the surety bond of the County Treasurer and to require a hotel to file certain security to protect hotel rental tax revenue; requiring the Comptroller to provide certain information, subject to an authorized charge; defining certain terms; and generally relating to the imposition of a hotel rental tax by Dorchester County.

BY repealing and reenacting, with amendments,

Article 24 – Political Subdivisions – Miscellaneous Provisions

Section 9–301, 9–304, 9–310, 9–321, and 9–325

Annotated Code of Maryland

(1990 Replacement Volume)

BY repealing and reenacting, without amendments,

Article 24 – Political Subdivisions – Miscellaneous Provisions

Section 9–302, 9–303(a), 9–308, 9–309, 9–311, 9–314 through 9–317, 9–318(a) and (c), ~~9–321~~, 9–322(a), 9–323, 9–324, and 9–326

Annotated Code of Maryland

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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) Allegany County, a code county;