

the fund may consist of real property, in kind contributions, or funds expended prior to the effective date of this Act. In case of any dispute as to the amount of the matching fund or what money or assets may qualify as matching funds, the Board of Public Works shall determine the matter, and the Board's decision is final. The Ward Foundation has until June 1, ~~1991~~ 1993, to present evidence satisfactory to the Board of Public Works that a matching fund will be provided. If satisfactory evidence is presented, the Board shall certify this fact and the amount of the matching fund to the State Treasurer and the proceeds of the loan equal to the amount of the matching fund shall be expended for the purposes provided in this Act. Any amount of the loan in excess of the amount of the matching fund certified by the Board of Public Works shall be canceled and be of no further effect.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June 1, 1991.

Approved May 24, 1991.

CHAPTER 580

(House Bill 661)

AN ACT concerning

Hotel Rental Tax – Authorization For Code Home Rule Counties

FOR the purpose of authorizing all code home rule counties to impose the hotel rental tax by specifically adding that authorization for Caroline County and Queen Anne's County; providing for a prospective application of this Act under certain circumstances; setting a certain maximum tax rate; providing for the collection and payment of the tax; requiring returns to be filed by certain dates; providing for the administration of the tax; authorizing certain distributions of tax revenues; providing sanctions and collection mechanisms for delinquent tax; providing uniformly for code home rule counties for liens for unpaid tax; defining a certain term; and generally relating to the hotel rental tax.

BY repealing and reenacting, with amendments,

Article 24 – Political Subdivisions

Section 9-301, 9-304, 9-310, 9-318, and 9-325

Annotated Code of Maryland

(1990 Replacement Volume)

BY repealing and reenacting, without amendments,

Article 24 – Political Subdivisions

Section 9-302, 9-303(a), 9-308, 9-309, 9-311, 9-314 through 9-317, 9-321 through 9-324, and 9-326

Annotated Code of Maryland