(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.

[(d)] (E) "Hotel rental tax" means the tax authorized under this subtitle.

[(e)] (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 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.

9–303.

(a) Except as provided in subsection (c) of this section, an authorized county may impose, by resolution, a tax on a transient charge paid to a hotel located in that county.

9–304.

(a) Subject to the limitations in subsection (b) of this section, the hotel rental tax rate is the rate that the authorized county sets by resolution.

(b) An authorized county may not set a hotel rental tax rate that exceeds:

(1) 3% in [Allegany] A CODE County;

(2) 5% in Calvert County;

(3) 3% in Cecil County;

(4) 5% in Charles County;

(5) 3% in Garrett County;

(6) [3% in Kent County;