

Annotated Code of Maryland
(1990 Replacement Volume and 1991 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

9-304.

(a) Subject to the limitations in subsections (b) and (c) 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 a code county;
- (2) 5% in Calvert County;
- (3) 3% in Cecil County;
- (4) 5% in Charles County;
- (5) 4% in Dorchester County;
- (6) [3%] 5% in Garrett County;
- (7) 5% in St. Mary's County;
- (8) 3% in Somerset County;
- (9) 3% in Talbot County;
- (10) 3% in Washington County; and
- (11) 3% in Wicomico County.

(c) Notwithstanding subsection (b)(1) of this section, a code county may set a hotel rental tax rate that is greater than 3%, but not exceeding 5%, with the unanimous consent of the county commissioners for the county.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act is an emergency measure, is necessary for the immediate preservation of the public health and safety, has been passed by a yea and nay vote supported by three-fifths of all the members elected to each of the two Houses of the General Assembly, and shall take effect from the date it is enacted.

Approved May 12, 1992.