

REGION, BASED ON 1913 U.S. AVERAGE EQUALS 100, AS REPORTED IN ENR, ENGINEERING NEWS RECORD, SINCE THE BASE MONTH AND YEAR WHEN THE BUILDING EXCISE TAX IS FIRST ENACTED.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect ~~October 1~~ July 1, 1992. It shall remain effective for a period of two years and, at the end of ~~September 30~~ June 30, 1994, with no further action required by the General Assembly, this Act shall be abrogated and of no further force and effect.

Approved May 12, 1992.

CHAPTER 286

(House Bill 110)

AN ACT concerning

Howard County – Room Rental Tax

Ho. Co. 1-92

FOR the purpose of authorizing Howard County to impose and collect a tax on certain room rentals in the county; limiting the rate of the tax that may be imposed; authorizing Howard County to adopt certain procedural and enforcement provisions for administration and collection of the tax; providing for the termination of this Act; and generally relating to authorization for a room rental tax in Howard County.

BY adding to

The Public Local Laws of Howard County

Section 20.450 to be under the new subtitle "Subtitle 4A. Room Rental Tax"

Article 14 – Public Local Laws of Maryland

(1977 Edition and August, 1991 Supplement, as amended)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows:

Article 14 – Howard County

SUBTITLE 4A. ROOM RENTAL TAX

20.450.

(A) HOWARD COUNTY MAY IMPOSE, BY LAW, AND COLLECT A SALES OR USE TAX ON ROOM RENTALS IN THE COUNTY FOR SLEEPING ACCOMMODATIONS FOR TRANSIENTS.

(B) THE RATE OF THE TAX AUTHORIZED UNDER THIS SECTION MAY NOT EXCEED 5 PERCENT.