

(A) (1) IN THIS SECTION THE FOLLOWING WORDS HAVE THE MEANINGS INDICATED.

(2) "HOTEL" HAS THE MEANING STATED IN § 9-301 OF THIS TITLE.

(3) "HOTEL RENTAL TAX" MEANS THE TAX AUTHORIZED UNDER THIS SECTION.

(4) (I) "TRANSIENT CHARGE" MEANS A HOTEL CHARGE FOR SLEEPING ACCOMMODATIONS FOR A PERIOD NOT EXCEEDING 4 CONSECUTIVE MONTHS.

(II) "TRANSIENT CHARGE" DOES NOT INCLUDE ANY HOTEL CHARGE FOR SERVICES OR FOR ACCOMMODATIONS OTHER THAN SLEEPING ACCOMMODATIONS.

(B) (1) SUBJECT TO PARAGRAPHS (2) AND (3) OF THIS SUBSECTION, A MUNICIPAL CORPORATION MAY IMPOSE, BY ORDINANCE OR RESOLUTION, A TAX ON A TRANSIENT CHARGE PAID TO A HOTEL LOCATED IN THAT MUNICIPAL CORPORATION.

(2) (I) IN THIS PARAGRAPH, "HOTEL RENTAL TAX REVENUE SHARING ARRANGEMENT" INCLUDES:

1. A REQUIREMENT UNDER THE PROVISIONS OF § 9-318 OF THIS TITLE THAT A COUNTY DISTRIBUTE REVENUE FROM A COUNTY HOTEL RENTAL TAX TO A MUNICIPAL CORPORATION; OR

2. ANY OTHER HOTEL RENTAL TAX REVENUE SHARING REQUIREMENT, AGREEMENT, OR ARRANGEMENT BETWEEN A COUNTY AND A MUNICIPAL CORPORATION.

(II) A MUNICIPAL CORPORATION IN A COUNTY THAT HAS A HOTEL RENTAL TAX REVENUE SHARING ARRANGEMENT BETWEEN THE MUNICIPAL CORPORATION AND THE COUNTY MAY NOT IMPOSE A HOTEL RENTAL TAX UNDER THIS SECTION.

(3) A MUNICIPAL CORPORATION MAY NOT IMPOSE A TAX ON A TRANSIENT CHARGE PAID TO A HOTEL IF:

(I) THE HOTEL HAS 10 OR FEWER SLEEPING ROOMS; OR