

Article 25B - Home Rule for Code Counties

13H.

(a) (1) In this section the following words have the meanings indicated.

(2) "Food", "premises", and "substantial grocery or market business" have the meanings stated in § 11-206 of the Tax - General Article.

(3) "Beverage" does not include an alcoholic beverage, as defined in § 5-101 of the Tax - General Article, if the alcoholic beverage is sold for consumption off the premises.

(4) "Convention center facility" means a convention center of at least 150,000 net square feet, that is used for the holding of conventions, trade shows, meetings, displays, entertainment shows, or similar events but does not have lodging facilities.

(5) "Resort area" means any portion or portions of a county, as specified by the county commissioners of the county, that:

(i) By reason of natural, scenic, or man-made attractions or development, has or have an unusual influx of visitors, sojourners, and temporary residents; and

(ii) By reason of the influx requires municipal services in unusual number or magnitude.

(6) "Taxable price" has the meaning stated in § 11-101 of the Tax - General Article.

(b) (1) Except as otherwise provided in this section, the county commissioners of a code county, by public local law, may impose a tax on the sale of food and beverages in a resort area in the county for the sole purpose of providing revenues to pay the principal and interest on bonds issued relating to the construction, reconstruction, repair, renovation, or equipping of a convention center facility in the resort area. The total principal amount of the bonds issued by the local governing body for this purpose may not exceed \$20,000,000.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect October 1, 2008.

Approved by the Governor, April 8, 2008.