

# HOUSE BILL 323

Q8

4r1120  
CF SB 613

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By: **Frederick County Delegation**

Introduced and read first time: January 22, 2014

Assigned to: Ways and Means

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Committee Report: Favorable

House action: Adopted

Read second time: March 11, 2014

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## CHAPTER \_\_\_\_\_

1 AN ACT concerning

2 **Frederick County – Hotel Rental Tax – Transient Charge**

3 FOR the purpose of altering the definition of a “transient charge” as it relates to a  
4 hotel charge for sleeping accommodations that is subject to the hotel rental tax  
5 in Frederick County; and generally relating to the hotel rental tax in Frederick  
6 County.

7 BY repealing and reenacting, with amendments,  
8 Article – Local Government  
9 Section 20–401  
10 Annotated Code of Maryland  
11 (2013 Volume)

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

14 **Article – Local Government**

15 20–401.

16 (a) In this part the following words have the meanings indicated.

17 (b) (1) “Hotel” means an establishment that offers sleeping  
18 accommodations for compensation.

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.

Underlining indicates amendments to bill.

~~Strike out~~ indicates matter stricken from the bill by amendment or deleted from the law by amendment.



1 (2) "Hotel" includes:

2 (i) an apartment;

3 (ii) a cottage;

4 (iii) a hostelry;

5 (iv) an inn;

6 (v) a motel;

7 (vi) a rooming house; or

8 (vii) a tourist home.

9 (c) "Hotel rental tax" means the tax on a transient charge.

10 (d) (1) (i) Except as provided in subparagraphs (ii) [and], (iii), AND  
11 (IV) of this paragraph, "transient charge" means a hotel charge for sleeping  
12 accommodations for a period not exceeding 4 consecutive months.

13 (ii) In Carroll County, "transient charge" means a hotel charge  
14 for sleeping accommodations for a period not exceeding 25 days.

15 (iii) IN FREDERICK COUNTY, "TRANSIENT CHARGE" MEANS  
16 A HOTEL CHARGE FOR SLEEPING ACCOMMODATIONS FOR A PERIOD NOT  
17 EXCEEDING 90 DAYS.

18 [(iii)](IV) In [Frederick County,] Garrett County[,] and  
19 Washington County, "transient charge" means a hotel charge for sleeping  
20 accommodations for a period not exceeding 30 days.

21 (2) "Transient charge" does not include any hotel charge for:

22 (i) services; or

23 (ii) accommodations other than sleeping accommodations.

24 (e) "Western Maryland code county" means a code county in the Western  
25 Maryland class as established under § 9-302 of this article.

26 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
27 July 1, 2014.