

SENATE BILL 613

Q8

4r1294
CF HB 323

By: **Senators Brinkley and Young**

Introduced and read first time: January 30, 2014

Assigned to: Budget and Taxation

A BILL ENTITLED

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.

19 (2) “Hotel” includes:

20 (i) an apartment;

21 (ii) a cottage;

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



- 1 (iii) a hostelry;
- 2 (iv) an inn;
- 3 (v) a motel;
- 4 (vi) a rooming house; or
- 5 (vii) a tourist home.

6 (c) “Hotel rental tax” means the tax on a transient charge.

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

10 (ii) In Carroll County, “transient charge” means a hotel charge
11 for sleeping accommodations for a period not exceeding 25 days.

12 (III) IN FREDERICK COUNTY, “TRANSIENT CHARGE” MEANS
13 A HOTEL CHARGE FOR SLEEPING ACCOMMODATIONS FOR A PERIOD NOT
14 EXCEEDING 90 DAYS.

15 [(iii)](IV) In [Frederick County,] Garrett County[,] and
16 Washington County, “transient charge” means a hotel charge for sleeping
17 accommodations for a period not exceeding 30 days.

18 (2) “Transient charge” does not include any hotel charge for:

- 19 (i) services; or
- 20 (ii) accommodations other than sleeping accommodations.

21 (e) “Western Maryland code county” means a code county in the Western
22 Maryland class as established under § 9–302 of this article.

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