

HOUSE BILL 1161

L2, Q8

0lr2674

By: **Washington County Delegation**

Introduced and read first time: February 7, 2020

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Washington County – Mobile Home Tax – Authorization**

3 FOR the purpose of providing that Washington County may not impose a certain tax on the
4 amounts paid for certain purposes to a mobile home park; authorizing Washington
5 County to impose, by ordinance, a tax on the use of a mobile home in the county;
6 providing for the application, manner of calculation, payment, and collection of the
7 tax; providing that the tax constitutes a lien on the mobile home and may be collected
8 in a certain manner; requiring the Director of the State Department of Assessments
9 and Taxation to direct the Department to assess the value of certain mobile homes
10 in Washington County under certain circumstances; authorizing Washington County
11 to provide, by ordinance, for certain matters related to the tax; defining a certain
12 term; and generally relating to a mobile home tax in Washington County.

13 BY repealing and reenacting, without amendments,
14 Article – Local Government
15 Section 20–501(a)
16 Annotated Code of Maryland
17 (2013 Volume and 2019 Supplement)

18 BY repealing and reenacting, with amendments,
19 Article – Local Government
20 Section 20–501(b)
21 Annotated Code of Maryland
22 (2013 Volume and 2019 Supplement)

23 BY adding to
24 Article – Local Government
25 Section 20–503
26 Annotated Code of Maryland
27 (2013 Volume and 2019 Supplement)

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 BY repealing and reenacting, without amendments,

2 Article – Tax – Property
3 Section 1–101(a) and (j)
4 Annotated Code of Maryland
5 (2019 Replacement Volume)

6 BY adding to

7 Article – Tax – Property
8 Section 2–202.1
9 Annotated Code of Maryland
10 (2019 Replacement Volume)

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

13 **Article – Local Government**

14 20–501.

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

16 (2) “Camping shelter” means a tent or other collapsible structure that
17 provides temporary living quarters for recreational, camping, or travel use.

18 (3) “Mobile home park” means a mobile home court or park or a trailer
19 park.

20 (4) “Recreational vehicle” means a trailer or other vehicle that provides
21 temporary living quarters for recreational, camping, or travel use.

22 (b) **(1) THIS SUBSECTION DOES NOT APPLY TO A MOBILE HOME IN**
23 **WASHINGTON COUNTY.**

24 **[(1)] (2)** By resolution or ordinance, a county or municipality may impose
25 a tax on the amount paid for:

26 (i) the rental, leasing, or use of any space, facility, or
27 accommodation in a mobile home park; or

28 (ii) services provided by a mobile home park.

29 **[(2)] (3)** The tax authorized under this subsection does not apply to a
30 recreational vehicle or camping shelter if:

31 (i) the recreational vehicle or camping shelter is intended and used
32 only for temporary occupancy of 30 days or less; or

1 (ii) the county or municipality imposes the tax authorized under
2 subsection (c) of this section.

3 **20-503.**

4 (A) IN THIS SECTION, "MOBILE HOME" MEANS A FORM OF HOUSING THAT:

5 (1) IS COMMONLY KNOWN AS A TRAILER, HOUSE TRAILER, OR
6 MANUFACTURED HOME;

7 (2) IS OR CAN BE USED FOR RESIDENTIAL PURPOSES; AND

8 (3) (I) IS PERMANENTLY ATTACHED TO LAND; OR

9 (II) IS CONNECTED TO WATER, GAS, ELECTRIC, OR SEWAGE
10 FACILITIES.

11 (B) BY ORDINANCE, WASHINGTON COUNTY MAY IMPOSE A TAX ON THE USE
12 OF A MOBILE HOME LOCATED IN THE COUNTY.

13 (C) THE TAX AUTHORIZED UNDER THIS SECTION DOES NOT APPLY TO A
14 MOBILE HOME THAT IS HELD FOR SALE ON A SALES LOT.

15 (D) THE TAX AUTHORIZED UNDER THIS SECTION SHALL BE APPLIED ON THE
16 ASSESSED VALUE OF THE MOBILE HOME.

17 (E) (1) AN OWNER OF PROPERTY ON WHICH A MOBILE HOME SUBJECT TO
18 THE TAX UNDER THIS SECTION IS LOCATED SHALL PAY THE TAX TO THE COUNTY
19 OFFICE THAT THE COUNTY COMMISSIONERS OF WASHINGTON COUNTY DESIGNATE
20 BY ORDINANCE.

21 (2) (I) IF THE OCCUPANT OF A MOBILE HOME SUBJECT TO THE TAX
22 UNDER THIS SECTION RENTS FROM THE PROPERTY OWNER THE MOBILE HOME OR
23 THE PROPERTY ON WHICH THE MOBILE HOME IS LOCATED, THE PROPERTY OWNER
24 MAY COLLECT THE TAX FROM THE OCCUPANT OF THE MOBILE HOME.

25 (II) THE PROPERTY OWNER MAY COLLECT THE TAX FROM THE
26 OCCUPANT UNDER SUBPARAGRAPH (I) OF THIS PARAGRAPH AS A PART OF THE
27 RENTAL FEES.

28 (III) IF THE PROPERTY OWNER CHOOSES TO COLLECT THE TAX
29 FROM THE OCCUPANT OF THE MOBILE HOME UNDER PARAGRAPH (1) OF THIS
30 SUBSECTION AND THE OCCUPANT FAILS TO PAY THE TAX, THE PROPERTY OWNER
31 MAY EXERCISE ANY RIGHT AVAILABLE TO THE PROPERTY OWNER FOR NONPAYMENT

1 OF RENTAL FEES.

2 (F) IF THE COUNTY IMPOSES THE TAX AUTHORIZED UNDER THIS SECTION,
3 THE STATE DEPARTMENT OF ASSESSMENTS AND TAXATION SHALL ASSESS THE
4 VALUE OF MOBILE HOMES IN WASHINGTON COUNTY SUBJECT TO THE TAX.

5 (G) A TAX IMPOSED UNDER THIS SECTION CONSTITUTES A LIEN ON THE
6 MOBILE HOME AND MAY BE COLLECTED IN THE SAME MANNER AS PROPERTY TAXES
7 MAY BE COLLECTED.

8 (H) IF THE COUNTY IMPOSES THE TAX AUTHORIZED UNDER THIS SECTION,
9 THE COUNTY, BY ORDINANCE, MAY PROVIDE FOR:

10 (1) COLLECTION OF THE TAX AS OF THE DATE OF FINALITY FOR THE
11 REAL PROPERTY TAXES OF THE PROPERTY OWNER;

12 (2) MAINTENANCE OF RECORDS RELATING TO THE TAX AND ITS
13 COLLECTION;

14 (3) OTHER REQUIREMENTS RELATING TO THE ADMINISTRATION OF
15 THE TAX; AND

16 (4) PENALTIES FOR FAILURE TO COMPLY WITH THE REQUIREMENTS
17 RELATING TO THE TAX.

18 **Article – Tax – Property**

19 1–101.

20 (a) In this article the following words have the meanings indicated.

21 (j) (1) “Department” means the State Department of Assessments and
22 Taxation.

23 (2) “Department” includes, unless the context requires otherwise, a
24 supervisor.

25 **2–202.1.**

26 IN ACCORDANCE WITH § 20–503 OF THE LOCAL GOVERNMENT ARTICLE, THE
27 DIRECTOR SHALL DIRECT THAT THE DEPARTMENT ASSESS THE VALUE OF MOBILE
28 HOMES IN WASHINGTON COUNTY SUBJECT TO THE TAX IMPOSED UNDER THAT
29 SECTION.

1 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July
2 1, 2020.