

HOUSE BILL 935

Q7

7lr1984
CF SB 93

By: **Delegates M. Washington and Tarlau**

Introduced and read first time: February 6, 2017

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Hotel Rental Tax – Accommodations Intermediary – Collection Requirement**

3 FOR the purpose of requiring an accommodations intermediary that collects and remits
4 State sales and use tax from the use of certain accommodations to collect and remit
5 certain taxes on certain transient charges in certain counties; requiring the
6 accommodations intermediary to collect certain taxes without regard to certain
7 limitations or exemptions in certain counties; and generally relating to the collection
8 of taxes on certain transient charges.

9 BY repealing and reenacting, with amendments,
10 Article – Local Government
11 Section 20–401 and 20–406
12 Annotated Code of Maryland
13 (2013 Volume and 2016 Supplement)

14 BY adding to
15 Article – Local Government
16 Section 20–603(f)
17 Annotated Code of Maryland
18 (2013 Volume and 2016 Supplement)

19 BY adding to
20 The Charter of Baltimore City
21 Article II – General Powers
22 Section (40)(g)
23 (2007 Replacement Volume, as amended)

24 BY adding to
25 The Public Local Laws of Howard County
26 Section 20.400(e)
27 Article 14 – Public Local Laws of Maryland

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



(1977 Edition and August 2008 Supplement, as amended)

BY adding to

The Public Local Laws of Prince George's County

Section 10-218.01(d)

Article 17 – Public Local Laws of Maryland

(2011 Edition, as amended)

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

Article – Local Government

20-401.

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

**(B) “ACCOMMODATION” HAS THE MEANING STATED IN § 11-101 OF THE
TAX – GENERAL ARTICLE.**

**(C) “ACCOMMODATIONS INTERMEDIARY” HAS THE MEANING STATED IN §
11-101 OF THE TAX – GENERAL ARTICLE.**

[(b)](D) (1) “Hotel” means an establishment that offers sleeping
accommodations for compensation.

(2) “Hotel” includes:

- (i) an apartment;
- (ii) a cottage;
- (iii) a hostelry;
- (iv) an inn;
- (v) a motel;
- (vi) a rooming house; or
- (vii) a tourist home.

[(c)] (E) “Hotel rental tax” means the tax on a transient charge.

1 **[(d)] (F)** (1) (i) Except as provided in subparagraphs (ii), (iii), and (iv) of
2 this paragraph, “transient charge” means a hotel charge for sleeping accommodations for a
3 period not exceeding 4 consecutive months.

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

6 (iii) In Frederick County, “transient charge” means a hotel charge for
7 sleeping accommodations for a period not exceeding 90 days.

8 (iv) In Garrett County and Washington County, “transient charge”
9 means a hotel charge for sleeping accommodations for a period not exceeding 30 days.

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

11 (i) services; or

12 (ii) accommodations other than sleeping accommodations.

13 **[(e)] (G)** “Western Maryland code county” means a code county in the Western
14 Maryland class as established under § 9–302 of this article.

15 20–406.

16 (a) A hotel shall:

17 (1) give a person who is required to pay a transient charge a bill that
18 identifies the transient charge as an item separate from any other charge; and

19 (2) collect the hotel rental tax from the person who pays the transient
20 charge.

21 (b) A hotel shall hold any hotel rental tax collected in trust for the county that
22 imposes the tax until the hotel pays the tax to that county as required under this part.

23 **(C) (1) AN ACCOMMODATIONS INTERMEDIARY THAT COLLECTS AND**
24 **REMITTS SALES AND USE TAX FROM THE USE OF AN ACCOMMODATION SHALL**
25 **COLLECT AND REMIT THE HOTEL RENTAL TAX AS PROVIDED UNDER THIS SUBTITLE.**

26 **(2) AN ACCOMMODATIONS INTERMEDIARY SHALL COLLECT THE**
27 **HOTEL RENTAL TAX UNDER THIS SUBTITLE WITHOUT REGARD TO ANY LIMITATIONS**
28 **OR EXEMPTIONS BASED ON THE LOCATION, NUMBER OF ROOMS, OR SIZE OF THE**
29 **HOTEL.**

30 20–603.

(F) (1) (I) IN THIS SUBSECTION THE FOLLOWING WORDS HAVE THE MEANINGS INDICATED.

(II) "ACCOMMODATION" HAS THE MEANING STATED IN § 11-101 OF THE TAX – GENERAL ARTICLE.

(III) "ACCOMMODATIONS INTERMEDIARY" HAS THE MEANING STATED IN § 11-101 OF THE TAX – GENERAL ARTICLE.

(2) AN ACCOMMODATIONS INTERMEDIARY THAT COLLECTS AND REMITS STATE SALES AND USE TAX FROM THE USE OF AN ACCOMMODATION SHALL COLLECT THE HOTEL RENTAL TAX AUTHORIZED UNDER THIS SECTION AND REMIT THE TAX AS PROVIDED UNDER LOCAL LAW.

(3) AN ACCOMMODATIONS INTERMEDIARY SHALL COLLECT THE HOTEL RENTAL TAX AUTHORIZED UNDER THIS SECTION WITHOUT REGARD TO ANY LIMITATIONS OR EXEMPTIONS BASED ON THE LOCATION, NUMBER OF ROOMS, OR SIZE OF THE HOTEL.

The Charter of Baltimore City

Article II – General Powers

The Mayor and City Council of Baltimore shall have full power and authority to exercise all of the powers heretofore or hereafter granted to it by the Constitution of Maryland or by any Public General or Public Local Laws of the State of Maryland; and in particular, without limitation upon the foregoing, shall have power by ordinance, or such other method as may be provided for in its Charter, subject to the provisions of said Constitution and Public General Laws:

(40)

(G) (1) (I) IN THIS SUBSECTION THE FOLLOWING WORDS HAVE THE MEANINGS INDICATED.

(II) "ACCOMMODATION" HAS THE MEANING STATED IN § 11-101 OF THE TAX – GENERAL ARTICLE.

(III) "ACCOMMODATIONS INTERMEDIARY" HAS THE MEANING STATED IN § 11-101 OF THE TAX – GENERAL ARTICLE.

(2) AN ACCOMMODATIONS INTERMEDIARY THAT COLLECTS AND REMITS STATE SALES AND USE TAX FROM THE USE OF AN ACCOMMODATION SHALL COLLECT THE HOTEL TAX PROVIDED UNDER ARTICLE 28, § 21-2 OF THE

BALTIMORE CITY CODE AND REMIT THE TAX AS PROVIDED UNDER ARTICLE 28, § 21-4 OF THE BALTIMORE CITY CODE.

(3) AN ACCOMMODATIONS INTERMEDIARY SHALL COLLECT THE HOTEL TAX UNDER ARTICLE 28, § 21-2 OF THE BALTIMORE CITY CODE WITHOUT REGARD TO ANY LIMITATIONS OR EXEMPTIONS ON THE HOTEL TAX BASED ON THE LOCATION, NUMBER OF ROOMS, OR SIZE OF THE HOTEL.

Article 14 – Howard County

20.400.

(E) (1) (I) IN THIS SUBSECTION THE FOLLOWING WORDS HAVE THE MEANINGS INDICATED.

(II) “ACCOMMODATION” HAS THE MEANING STATED IN § 11-101 OF THE TAX – GENERAL ARTICLE.

(III) “ACCOMMODATIONS INTERMEDIARY” HAS THE MEANING STATED IN § 11-101 OF THE TAX – GENERAL ARTICLE.

(2) AN ACCOMMODATIONS INTERMEDIARY THAT COLLECTS AND REMITS STATE SALES AND USE TAX FROM THE USE OF AN ACCOMMODATION SHALL COLLECT THE ROOM RENTAL TAX AUTHORIZED UNDER THIS SECTION AND REMIT THE TAX AS PROVIDED UNDER THIS SUBTITLE.

(3) AN ACCOMMODATIONS INTERMEDIARY SHALL COLLECT THE ROOM RENTAL TAX UNDER THIS SECTION WITHOUT REGARD TO ANY LIMITATIONS OR EXEMPTIONS BASED ON THE LOCATION, NUMBER OF ROOMS, OR SIZE OF THE HOTEL.

Article 17 – Prince George’s County

10-218.01.

(D) (1) (I) IN THIS SUBSECTION THE FOLLOWING WORDS HAVE THE MEANINGS INDICATED.

(II) “ACCOMMODATION” HAS THE MEANING STATED IN § 11-101 OF THE TAX – GENERAL ARTICLE.

(III) “ACCOMMODATIONS INTERMEDIARY” HAS THE MEANING STATED IN § 11-101 OF THE TAX – GENERAL ARTICLE.

1 **(2) AN ACCOMMODATIONS INTERMEDIARY THAT COLLECTS AND**
2 **REMITTS STATE SALES AND USE TAX FROM THE USE OF AN ACCOMMODATION SHALL**
3 **COLLECT THE HOTEL AND MOTEL TAX AUTHORIZED UNDER THIS SECTION AND**
4 **REMIT THE TAX AS PROVIDED UNDER THIS SUBDIVISION.**

5 **(3) AN ACCOMMODATIONS INTERMEDIARY SHALL COLLECT THE**
6 **HOTEL AND MOTEL TAX AUTHORIZED UNDER THIS SECTION WITHOUT REGARD TO**
7 **ANY LIMITATIONS OR EXEMPTIONS BASED ON THE LOCATION, NUMBER OF ROOMS,**
8 **OR SIZE OF THE HOTEL.**

9 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July
10 1, 2017.