

SENATE BILL 979

Q8

5lr0949
CF HB 1103

By: **Senator Guzzone**

Introduced and read first time: January 28, 2025

Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

2 **Local Government – Accommodations Intermediaries – Hotel Rental Tax**
3 **Collection by Comptroller**

4 FOR the purpose of requiring certain accommodations intermediaries to collect and remit
5 the hotel rental tax to the Comptroller rather than to each county; providing for the
6 administration of the hotel rental tax by the Comptroller; providing that certain
7 provisions of State law prevail over certain local laws or agreements related to the
8 hotel rental tax; repealing the authority of certain counties to provide for certain
9 exemptions from the hotel rental tax; establishing certain requirements for certain
10 audits or investigations of an accommodations intermediary by the Comptroller; and
11 generally relating to requiring accommodations intermediaries to collect and remit
12 hotel rental taxes to the Comptroller.

13 BY repealing and reenacting, with amendments,
14 Article – Local Government
15 Section 20–401 through 20–404, 20–406 through 20–411, 20–413, 20–423, 20–425
16 through 20–428, 20–431, 20–432, 20–434, 20–436, and 20–603(b)
17 Annotated Code of Maryland
18 (2013 Volume and 2024 Supplement)

19 BY adding to
20 Article – Local Government
21 Section 20–402.1, 20–405(e), 20–407.1, and 20–433(c)
22 Annotated Code of Maryland
23 (2013 Volume and 2024 Supplement)

24 BY repealing and reenacting, without amendments,
25 Article – Local Government
26 Section 20–603(a) and (f)
27 Annotated Code of Maryland
28 (2013 Volume and 2024 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 – General
3 Section 11–101(a), (a–3), (c–10), (j–3), and (o)
4 Annotated Code of Maryland
5 (2022 Replacement Volume and 2024 Supplement)

6 BY repealing and reenacting, with amendments,
7 Article – Tax – General
8 Section 11–101(a–1), (a–2), (a–4), (j–2), and (l), 11–403(a), 13–201, and 13–302
9 Annotated Code of Maryland
10 (2022 Replacement Volume and 2024 Supplement)

11 BY adding to
12 Article – Tax – General
13 Section 11–502.3
14 Annotated Code of Maryland
15 (2022 Replacement Volume and 2024 Supplement)

16 BY repealing and reenacting, with amendments,
17 The Public Local Laws of Howard County
18 Section 20.400
19 Article 14 – Public Local Laws of Maryland
20 (1977 Edition and October 2022 Supplement, as amended)

21 BY repealing and reenacting, with amendments,
22 The Public Local Laws of Prince George’s County
23 Section 10–218.01
24 Article 17 – Public Local Laws of Maryland
25 (2015 Edition and January 2018 Supplement, as amended)

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

28 **Article – Local Government**

29 20–401.

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

31 **(B) (1) “ACCOMMODATION” HAS THE MEANING STATED IN § 11–101 OF**
32 **THE TAX – GENERAL ARTICLE.**

33 **(2) “ACCOMMODATION” INCLUDES THE RIGHT TO OCCUPY ANY OF**
34 **THE FOLLOWING AS A TRANSIENT GUEST:**

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1 **[(c)] (G)** “Hotel rental tax” means the tax on [a transient charge] **THE TAXABLE**
2 **PRICE PAID FOR A BOOKING TRANSACTION.**

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

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

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

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

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

13 (i) services; or

14 (ii) accommodations other than sleeping accommodations.]

15 **(H) “SHORT-TERM RENTAL UNIT” HAS THE MEANING STATED IN § 11-101**
16 **OF THE TAX – GENERAL ARTICLE.**

17 **(I) “TAXABLE PRICE” HAS THE MEANING STATED IN § 11-101 OF THE TAX –**
18 **GENERAL ARTICLE.**

19 **[(e)] (J)** “Western Maryland code county” means a code county in the Western
20 Maryland class as established under § 9-302 of this article.

21 20-402.

22 (a) This part applies [only to:

23 (1) subject to subsection (b) of this section, a charter county;

24 (2) a code county;

25 (3) Calvert County;

26 (4) Carroll County;

27 (5) Cecil County;

28 (6) Garrett County;

(7) St. Mary's County;

(8) Somerset County; and

(9) Washington County] **TO EACH COUNTY IN THE STATE.**

(b) To the extent this part conflicts with another law that applies to a [charter] county, [the other law shall prevail over] this part **SHALL PREVAIL OVER THE OTHER LAW.**

20-402.1.

THIS SUBTITLE APPLIES TO AN ACCOMMODATIONS INTERMEDIARY ONLY IF THE ACCOMMODATIONS INTERMEDIARY FACILITATES:

(1) BOOKING TRANSACTIONS OR SALES FOR USE OF AN ACCOMMODATION IN THE STATE TOTALING \$100,000 OR MORE IN THE PREVIOUS OR CURRENT CALENDAR YEAR; OR

(2) 200 OR MORE BOOKING TRANSACTIONS OR SALES FOR USE OF AN ACCOMMODATION IN THE STATE IN THE PREVIOUS OR CURRENT CALENDAR YEAR.

20-403.

(a) Except as provided in § 20-404 of this subtitle, a county may impose, by resolution, a hotel rental tax.

(b) (1) This subsection applies only to Calvert County, Charles County, and St. Mary's County.

(2) The governing body of a county shall hold a public hearing before imposing a hotel rental tax.

(3) The hearing:

(i) shall be advertised twice in a newspaper of general circulation in the county at least 10 days before the hearing; and

(ii) may not be part of the annual budget hearing.

(C) (1) SUBJECT TO SUBSECTION (D) OF THIS SECTION, TITLE 11 AND TITLE 13, SUBTITLE 3 OF THE TAX – GENERAL ARTICLE AND THIS TITLE SHALL PREVAIL TO THE EXTENT OF ANY CONFLICT WITH ANY LOCAL LAW, ORDINANCE, OR RESOLUTION RELATING TO THE COUNTY HOTEL RENTAL TAX.

(2) ANY LOCAL LAW, ORDINANCE, OR RESOLUTION THAT IS PREEMPTED UNDER PARAGRAPH (1) OF THIS SUBSECTION IS NOT REPEALED BUT SHALL BE ADMINISTERED IN CONFORMITY WITH STATE LAW.

(D) BEGINNING JANUARY 1, 2028, TITLE 11 AND TITLE 13, SUBTITLE 3 OF THE TAX – GENERAL ARTICLE AND THIS TITLE SHALL PREVAIL TO THE EXTENT OF ANY CONFLICT WITH AN AGREEMENT BETWEEN A COUNTY AND AN ACCOMMODATIONS INTERMEDIARY.

20–404.

(a) The hotel rental tax does not apply to the sale of a right to occupy [a room or lodgings] AN ACCOMMODATION as a transient guest at a dormitory or other lodging facility that:

(1) is operated solely in support of the headquarters, a training facility, a conference facility, an awards facility, or the campus of a corporation or other organization;

(2) provides lodging solely for employees, contractors, vendors, and other invitees of the corporation that owns the dormitory or lodging facility; and

(3) does not offer lodging services to the general public.

[(b) By resolution, Calvert County and St. Mary's County may provide a tax exemption for classes of hotels.

(c) In Carroll County, the hotel rental tax does not apply to a hotel with 10 or fewer sleeping rooms.

(d) Cecil County may impose the hotel rental tax only on a transient charge paid to a hotel located in any part of Cecil County that:

(1) is specified by the governing body of Cecil County as a population center;

(2) is not larger than 10 square miles in geographic area; and

(3) has a population of at least 6,000 residents.

(e) In Frederick County, the hotel rental tax does not apply to a hotel with:

(1) 10 or fewer sleeping rooms in its main building; and

(2) not more than 20 additional sleeping rooms in auxiliary structures on the hotel's property.

(f) In Washington County, the hotel rental tax does not apply to a transient charge paid to a hotel by:

(1) the federal government;

(2) a state; or

(3) a unit or instrumentality of a state or the federal government.]

(B) A COUNTY MAY NOT IMPOSE A HIGHER TAX RATE ON THE SALE OF A RIGHT TO OCCUPY A SHORT-TERM RENTAL UNIT THAN IT IMPOSES ON THE RENTAL OF ANY OTHER ACCOMMODATION.

20–405.

(E) IF A COUNTY MODIFIES A HOTEL RENTAL TAX RATE UNDER THIS SECTION, THE COUNTY SHALL NOTIFY THE COMPTROLLER IN WRITING AT LEAST 60 DAYS BEFORE THE MODIFIED RATE TAKES EFFECT.

20–406.

(a) A hotel **OR AN ACCOMMODATIONS PROVIDER** shall:

(1) give a person who is required to pay a [transient charge] **HOTEL RENTAL TAX** a bill that identifies the [transient charge] **TAXABLE PRICE** as an item separate from any other charge; [and]

(2) collect the hotel rental tax from the person who pays the [transient charge.] **TAXABLE PRICE; AND**

[(b)] (3) [A hotel shall] hold any hotel rental tax collected in trust for the county that imposes the tax until the hotel pays the tax to that county as required under this part.

(B) FOR BOOKING TRANSACTIONS AND SALES FOR USE OF AN ACCOMMODATION, AN ACCOMMODATIONS INTERMEDIARY SHALL:

(1) GIVE A PERSON WHO IS REQUIRED TO PAY A HOTEL RENTAL TAX A BILL THAT IDENTIFIES THE TAXABLE PRICE AS AN ITEM SEPARATE FROM ANY OTHER CHARGE;

(2) COLLECT THE HOTEL RENTAL TAX FROM THE PERSON WHO PAYS THE TAXABLE PRICE; AND

(3) HOLD ANY HOTEL RENTAL TAX COLLECTED IN TRUST FOR THE COUNTY THAT IMPOSES THE TAX UNTIL THE ACCOMMODATIONS INTERMEDIARY PAYS THE TAX TO THE COMPTROLLER IN ACCORDANCE WITH § 11-502.3 OF THE TAX – GENERAL ARTICLE.

20-407.

(A) A person shall pay the hotel rental tax to the hotel OR ACCOMMODATIONS PROVIDER when the person pays the [transient charge] TAXABLE PRICE.

(B) A PERSON SHALL PAY THE HOTEL RENTAL TAX TO THE ACCOMMODATIONS INTERMEDIARY WHEN THE PERSON PAYS THE TAXABLE PRICE FOR A BOOKING TRANSACTION FACILITATED BY THE ACCOMMODATIONS INTERMEDIARY.

20-407.1.

(A) AN ACCOMMODATIONS INTERMEDIARY SHALL COLLECT THE HOTEL RENTAL TAX UNDER THIS SUBTITLE ON A BOOKING TRANSACTION FOR AN ACCOMMODATION IN THE STATE FACILITATED BY THE ACCOMMODATIONS INTERMEDIARY.

(B) AN ACCOMMODATIONS INTERMEDIARY OR OTHER APPROPRIATE PARTY SHALL REFUND TO A BUYER THE PROPORTIONATE AMOUNT OF THE HOTEL RENTAL TAX THAT THE BUYER HAS PAID IF:

(1) A SALE IS RESCINDED OR CANCELED; OR

(2) THE TAXABLE PRICE IS WHOLLY OR PARTIALLY REPAID OR CREDITED.

(C) AN ACCOMMODATIONS INTERMEDIARY SHALL REPORT THE HOTEL RENTAL TAX COLLECTED UNDER THIS SECTION SEPARATELY FROM THE SALES AND USE TAX COLLECTED BY THE ACCOMMODATIONS INTERMEDIARY UNDER TITLE 11 OF THE TAX – GENERAL ARTICLE.

(D) AN ACCOMMODATIONS INTERMEDIARY THAT FACILITATES A BOOKING TRANSACTION FOR A BUYER ON BEHALF OF AN ACCOMMODATIONS PROVIDER SHALL:

(1) REMIT TO THE COMPTROLLER THE HOTEL RENTAL TAX UNDER THIS SUBTITLE IN THE MANNER AND ON THE FORM PRESCRIBED BY THE COMPTROLLER;

(2) BE SOLELY LIABLE TO COLLECT THE HOTEL RENTAL TAX FROM THE BUYER FOR TRANSACTIONS FACILITATED BY THE ACCOMMODATIONS INTERMEDIARY;

(3) BE SUBJECT TO AUDIT, EXAMINATION, INVESTIGATION, AND ASSESSMENT SOLELY BY THE COMPTROLLER UNDER TITLE 13 OF THE TAX – GENERAL ARTICLE; AND

(4) BE ENTITLED TO THE PROCEDURAL RIGHTS SET FORTH UNDER TITLE 13 OF THE TAX – GENERAL ARTICLE, INCLUDING THE RIGHT TO SEEK A REFUND FOR THE OVERPAYMENT OF TAXES, THE RIGHT TO APPEAL A TAX ASSESSMENT, AND THE RIGHT TO SEEK JUDICIAL REVIEW OF A DETERMINATION MADE BY THE COMPTROLLER.

(E) (1) AN ACCOMMODATIONS PROVIDER SHALL REMIT THE HOTEL RENTAL TAX DUE ON A SALE OR BOOKING TRANSACTION THAT IS NOT FACILITATED BY AN ACCOMMODATIONS INTERMEDIARY TO THE COUNTY THAT IMPOSES THE TAX.

(2) (I) AN ACCOMMODATIONS PROVIDER AND AN ACCOMMODATIONS INTERMEDIARY MAY ENTER INTO AN AGREEMENT TO DETERMINE THE PARTY THAT IS RESPONSIBLE FOR REMITTING THE HOTEL RENTAL TAX TO THE COMPTROLLER IF EITHER PARTY IS A VENDOR IN THE STATE UNDER § 11-401 OF THE TAX – GENERAL ARTICLE.

(II) THE PARTY THAT AGREES TO REMIT THE TAX UNDER SUBPARAGRAPH (I) OF THIS PARAGRAPH SHALL BE THE SOLE PARTY HELD LIABLE FOR THE COLLECTION AND PAYMENT OF THE HOTEL RENTAL TAX.

20-408.

(A) A hotel OR AN ACCOMMODATIONS PROVIDER shall complete, sign, and file a hotel rental tax return with:

(1) except as provided in item (2) of this section, a code county, on or before the 10th day of each month; and

(2) (i) Cecil County, on or before the 10th day of each month;

(ii) Talbot County and Wicomico County, on or before the 20th day of each month;

(iii) a code county in the Eastern Shore class established in § 9-302 of this article, Calvert County, Carroll County, Charles County, Dorchester County, Frederick County, Garrett County, St. Mary's County, and Somerset County, on or before the 21st day of each month; and

(iv) Washington County, on or before the 25th day of each month.

(B) AN ACCOMMODATIONS INTERMEDIARY SHALL FILE A HOTEL RENTAL TAX RETURN WITH THE COMPTROLLER ON OR BEFORE THE 25TH DAY OF THE MONTH.

(C) THE COMPTROLLER SHALL GRANT A WAIVER FROM THE FILING OF A HOTEL RENTAL TAX RETURN IF AN ACCOMMODATIONS PROVIDER THAT PROVIDES ACCOMMODATIONS EXCLUSIVELY THROUGH AN ACCOMMODATIONS INTERMEDIARY:

(1) ATTESTS ON AN ANNUAL BASIS THAT BOOKING TRANSACTIONS ARE FACILITATED BY THE ACCOMMODATIONS INTERMEDIARY; AND

(2) REQUESTS A WAIVER FROM FILING THE HOTEL RENTAL TAX RETURN REQUIRED UNDER THIS TITLE.

20–409.

(A) [A] FOR A BOOKING TRANSACTION THAT IS NOT FACILITATED BY AN ACCOMMODATIONS INTERMEDIARY, A hotel rental tax return for a county:

(1) shall be made on the form that the county requires; and

(2) shall contain the information that the county requires, including the amount of:

(i) [transient charges] **TAXABLE PRICE** paid to the hotel **OR ACCOMMODATIONS PROVIDER** during the prior calendar month; and

(ii) the hotel rental tax required to be collected during the prior calendar month.

(B) FOR A BOOKING TRANSACTION THAT IS FACILITATED BY AN ACCOMMODATIONS INTERMEDIARY, THE HOTEL RENTAL TAX RETURN SHALL BE FILED IN THE MANNER AND ON THE FORM THAT THE COMPTROLLER REQUIRES UNDER § 11–502.3 OF THE TAX – GENERAL ARTICLE.

20–410.

(A) A hotel OR AN ACCOMMODATIONS PROVIDER shall pay to the county the hotel rental tax collected for a calendar month with the return that covers that month.

1 **(B) AN ACCOMMODATIONS INTERMEDIARY SHALL PAY TO THE**
2 **COMPTROLLER THE HOTEL RENTAL TAX COLLECTED FOR A CALENDAR MONTH**
3 **WITH THE RETURN THAT COVERS THAT MONTH.**

4 20-411.

5 (a) Except in Calvert County, Carroll County, Charles County, St. Mary's County,
6 and Washington County, a hotel, **AN ACCOMMODATIONS INTERMEDIARY, OR AN**
7 **ACCOMMODATIONS PROVIDER** is allowed, for administrative costs, a discount equal to
8 1.5% of the gross amount of hotel rental tax collected if, on or before the due date, the hotel,
9 **ACCOMMODATIONS INTERMEDIARY, OR ACCOMMODATIONS PROVIDER:**

10 (1) files the hotel rental tax return; and

11 (2) pays the hotel rental tax.

12 (b) In Calvert County, Carroll County, Charles County, St. Mary's County, and
13 Washington County, the county commissioners may determine whether a hotel, **AN**
14 **ACCOMMODATIONS INTERMEDIARY, OR AN ACCOMMODATIONS PROVIDER** is eligible
15 to receive a discount.

16 20-413.

17 (a) The Comptroller shall:

18 **(1) provide a county with information to help the county verify hotel rental**
19 **tax liability FOR THE HOTEL RENTAL TAX REMITTED BY A HOTEL OR AN**
20 **ACCOMMODATIONS PROVIDER;**

21 **(2) ESTABLISH THE REMITTANCE PROCESS FOR THE HOTEL RENTAL**
22 **TAX COLLECTED AND REMITTED BY AN ACCOMMODATIONS INTERMEDIARY;**

23 **(3) ESTABLISH THE PROCESS FOR DISTRIBUTING TO EACH COUNTY**
24 **THE HOTEL RENTAL TAX REVENUE THAT IS COLLECTED FROM AN**
25 **ACCOMMODATIONS INTERMEDIARY;**

26 **(4) PUBLISH THE HOTEL RENTAL TAX RATE, FEES, OR SURCHARGES**
27 **IMPOSED ON AN ACCOMMODATION BY A COUNTY OR A MUNICIPALITY UNDER THIS**
28 **SUBTITLE;**

29 **(5) DEVELOP A SINGLE RETURN FOR USE BY AN ACCOMMODATIONS**
30 **INTERMEDIARY THAT AGGREGATES THE HOTEL RENTAL TAX THAT AN**
31 **ACCOMMODATIONS INTERMEDIARY IS REQUIRED TO COLLECT AND REMIT; AND**

(6) ADOPT REGULATIONS TO IMPLEMENT THIS PART.

(b) (1) The Comptroller may charge a county a reasonable fee for the cost of providing information under this section.

(2) THE COMPTROLLER SHALL CHARGE A COUNTY A REASONABLE FEE FOR THE ADMINISTRATIVE COSTS OF COLLECTING THE HOTEL RENTAL TAX.

~~[(2)]~~ (3) The county shall treat the fee as a hotel rental tax administrative cost.

20-423.

A county shall make the distributions required under this part:

(1) between the 15th day and the 30th day of each calendar month **FOR HOTEL RENTAL TAX COLLECTED FROM HOTELS OR ACCOMMODATIONS PROVIDERS; OR**

(2) **WITHIN 15 DAYS AFTER RECEIVING THE FUNDS FROM THE COMPTROLLER FOR HOTEL RENTAL TAX COLLECTED FROM ACCOMMODATIONS INTERMEDIARIES.**

20-425.

(a) If a hotel, **AN ACCOMMODATIONS PROVIDER, OR AN ACCOMMODATIONS INTERMEDIARY** fails to pay the hotel rental tax as required under this part, the hotel, **ACCOMMODATIONS PROVIDER, OR ACCOMMODATIONS INTERMEDIARY** shall pay interest on the unpaid tax from the date on which the hotel, **ACCOMMODATIONS PROVIDER, OR ACCOMMODATIONS INTERMEDIARY** is required to pay the tax to the date that the tax is paid.

(b) The interest rate for each month or fraction of a month is:

(1) for Cecil County, Dorchester County, Talbot County, Washington County, and Wicomico County, 1%; and

(2) for any other county, 0.5%.

20-426.

(a) Except in Talbot County or Wicomico County, if a hotel, **AN ACCOMMODATIONS PROVIDER, OR AN ACCOMMODATIONS INTERMEDIARY REQUIRED TO COLLECT THE HOTEL RENTAL TAX** fails to pay the hotel rental tax to a county within 1 month after the payment is due under § 20-410 of this subtitle, the hotel,

1 **ACCOMMODATIONS PROVIDER, OR ACCOMMODATIONS INTERMEDIARY** shall pay a tax
2 penalty of 10% of the unpaid tax.

3 (b) If a hotel, **AN ACCOMMODATIONS PROVIDER, OR AN ACCOMMODATIONS**
4 **INTERMEDIARY REQUIRED TO COLLECT THE HOTEL RENTAL TAX** fails to pay the hotel
5 rental tax to Talbot County or Wicomico County within 120 days after the payment is due
6 under § 20–410 of this subtitle, the hotel, **ACCOMMODATIONS PROVIDER, OR**
7 **ACCOMMODATIONS INTERMEDIARY** shall pay a tax penalty of 10% of the unpaid tax.

8 20–427.

9 (a) A county may file a civil action to collect unpaid hotel rental tax **FROM A**
10 **HOTEL OR AN ACCOMMODATIONS PROVIDER ON BOOKING TRANSACTIONS NOT**
11 **FACILITATED BY AN ACCOMMODATIONS INTERMEDIARY.**

12 (b) A county may collect unpaid hotel rental tax by distraint **FROM A HOTEL OR**
13 **AN ACCOMMODATIONS PROVIDER ON BOOKING TRANSACTIONS NOT FACILITATED**
14 **BY AN ACCOMMODATIONS INTERMEDIARY.**

15 (c) Except in Calvert County and St. Mary's County, unpaid hotel rental tax is:

16 (1) a lien against the real and personal property of the person owing the
17 tax; and

18 (2) collectible in the same manner as the property tax may be collected
19 under the Tax – Property Article.

20 **(D) (1) THE COMPTROLLER MAY FILE A CIVIL ACTION TO COLLECT**
21 **UNPAID HOTEL RENTAL TAX FROM AN ACCOMMODATIONS INTERMEDIARY ON**
22 **BOOKING TRANSACTIONS FACILITATED BY THE ACCOMMODATIONS INTERMEDIARY.**

23 **(2) THE COMPTROLLER MAY COLLECT UNPAID HOTEL RENTAL TAX**
24 **BY DISTRAINT FROM AN ACCOMMODATIONS INTERMEDIARY ON BOOKING**
25 **TRANSACTIONS FACILITATED BY THE ACCOMMODATIONS INTERMEDIARY.**

26 20–428.

27 (a) (1) Subject to paragraph (2) of this subsection, to protect hotel rental tax
28 revenue, a county may require a hotel **OR AN ACCOMMODATIONS PROVIDER** to file
29 security with the county in an amount that the county determines.

30 (2) Cecil County, Talbot County, and Wicomico County may require
31 security under this section only for a hotel **OR AN ACCOMMODATIONS PROVIDER** that
32 has been in default.

(b) Security under this section shall be:

(1) a bond issued by a surety company that is:

(i) authorized to do business in the State; and

(ii) approved by the Insurance Commissioner as to solvency and responsibility;

(2) cash; or

(3) security approved by the county.

(c) (1) If security is required under this section, the county shall give the hotel **OR ACCOMMODATIONS PROVIDER** notice of the amount of security.

(2) Within 5 days after a hotel **OR AN ACCOMMODATIONS PROVIDER** receives notice that security is required, the hotel **OR ACCOMMODATIONS PROVIDER** shall:

(i) file the security; or

(ii) submit a written request for a hearing on the security requirement.

(d) (1) If a hearing is requested under subsection (c) of this section, the county shall hold a hearing to determine the necessity, propriety, and amount of the security.

(2) (i) The determination at the hearing is final.

(ii) The hotel **OR ACCOMMODATIONS PROVIDER** shall comply within 15 days after the hotel **OR ACCOMMODATIONS PROVIDER** receives notice of the determination.

(e) Without notice to the hotel **OR ACCOMMODATIONS PROVIDER** that files security under subsection (b)(2) or (3) of this section, the county at any time may:

(1) apply the cash to the hotel rental tax due; or

(2) sell the security and apply the proceeds of the sale to the hotel rental tax due.

20-431.

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

1 **(B) (1) “ACCOMMODATION” HAS THE MEANING STATED IN § 11–101 OF**
2 **THE TAX – GENERAL ARTICLE.**

3 **(2) “ACCOMMODATION” INCLUDES THE RIGHT TO OCCUPY ANY OF**
4 **THE FOLLOWING AS A TRANSIENT GUEST:**

5 **(I) AN APARTMENT;**

6 **(II) A COTTAGE;**

7 **(III) A HOSTELRY;**

8 **(IV) AN INN;**

9 **(V) A MOTEL;**

10 **(VI) A ROOMING HOUSE; OR**

11 **(VII) A TOURIST HOME.**

12 **(C) “ACCOMMODATIONS INTERMEDIARY” HAS THE MEANING STATED IN §**
13 **11–101 OF THE TAX – GENERAL ARTICLE.**

14 **(D) “ACCOMMODATIONS PROVIDER” HAS THE MEANING STATED IN § 11–101**
15 **OF THE TAX – GENERAL ARTICLE.**

16 **(E) “BOOKING TRANSACTION” HAS THE MEANING STATED IN § 11–101 OF**
17 **THE TAX – GENERAL ARTICLE.**

18 **[(b)] (F) “Hotel” has the meaning stated in § 20–401 of this subtitle.**

19 **[(c)] (G) “Hotel rental tax” [means the tax on a transient charge] HAS THE**
20 **MEANING STATED IN § 20–401 OF THIS SUBTITLE.**

21 **[(d) (1) “Transient charge” means a hotel charge for sleeping accommodations**
22 **for a period not exceeding 4 consecutive months.**

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

24 **(i) services; or**

25 **(ii) accommodations other than sleeping accommodations.]**

1 **(H) “SHORT-TERM RENTAL UNIT” HAS THE MEANING STATED IN § 11-101**
2 **OF THE TAX – GENERAL ARTICLE.**

3 **(I) “TAXABLE PRICE” HAS THE MEANING STATED IN § 11-101 OF THE TAX –**
4 **GENERAL ARTICLE.**

5 20-432.

6 (a) Except as provided in subsections (b) [and (c)], **(C), AND (D)** of this section, a
7 municipality may impose, by ordinance or resolution, a hotel rental tax.

8 (b) (1) In this subsection, “hotel rental tax revenue sharing arrangement”
9 includes:

10 (i) a requirement under §§ 20-415 through 20-422 of this subtitle
11 that a county distribute revenue from a county hotel rental tax to a municipality; or

12 (ii) any other hotel rental tax revenue sharing requirement,
13 agreement, or arrangement between a county and a municipality.

14 (2) A municipality in a county that has a hotel rental tax revenue sharing
15 arrangement between the municipality and the county may not impose a hotel rental tax
16 under this part.

17 (c) A municipality may not impose a hotel rental tax if the municipality is
18 located in a county that:

19 (1) distributes at least 50% of total county hotel rental tax revenues to
20 promote tourism in the county; or

21 (2) does not impose a tax on [a transient charge] **THE TAXABLE PRICE**
22 **paid to a hotel OR AN ACCOMMODATIONS PROVIDER.**

23 **(D) A MUNICIPALITY MAY NOT:**

24 **(1) IMPOSE A TAX ON THE RENTAL OF AN ACCOMMODATION,**
25 **INCLUDING A SHORT-TERM RENTAL, EXCEPT AS AUTHORIZED UNDER THIS SECTION;**
26 **OR**

27 **(2) IMPOSE A HIGHER TAX RATE ON SHORT-TERM RENTAL UNITS**
28 **THAN ON OTHER ACCOMMODATIONS.**

29 20-433.

(C) IF A MUNICIPALITY MODIFIES A HOTEL RENTAL TAX RATE UNDER THIS SECTION, THE MUNICIPALITY SHALL NOTIFY THE COMPTROLLER IN WRITING AT LEAST 60 DAYS BEFORE THE MODIFIED RATE TAKES EFFECT.

20-434.

(A) [A] EXCEPT AS PROVIDED IN SUBSECTION (B) OF THIS SECTION, A municipality that imposes a hotel rental tax may:

(1) provide for the administration and collection of the tax; AND

(2) [provide for additional exemptions from the tax; and

(3)] impose penalties for failure to collect, report, or pay the tax.

(B) THE COMPTROLLER SHALL COLLECT THE MUNICIPAL HOTEL RENTAL TAX FROM ACCOMMODATIONS INTERMEDIARIES IN THE SAME MANNER AS THE COUNTY HOTEL RENTAL TAX UNDER THIS SUBTITLE.

(C) (1) SUBJECT TO SUBSECTION (D) OF THIS SECTION, TITLE 11 AND TITLE 13, SUBTITLE 3 OF THE TAX – GENERAL ARTICLE AND THIS TITLE SHALL PREVAIL TO THE EXTENT OF ANY CONFLICT WITH ANY LOCAL LAW, ORDINANCE, OR RESOLUTION RELATING TO A MUNICIPAL HOTEL RENTAL TAX.

(2) ANY LOCAL LAW, ORDINANCE, OR RESOLUTION THAT IS PREEMPTED UNDER PARAGRAPH (1) OF THIS SUBSECTION IS NOT REPEALED BUT SHALL BE ADMINISTERED IN CONFORMITY WITH STATE LAW.

(D) BEGINNING JANUARY 1, 2028, TITLE 11 AND TITLE 13, SUBTITLE 3 OF THE TAX – GENERAL ARTICLE AND THIS TITLE SHALL PREVAIL TO THE EXTENT OF ANY CONFLICT WITH AN AGREEMENT BETWEEN A MUNICIPALITY AND AN ACCOMMODATIONS INTERMEDIARY.

(E) THE COMPTROLLER SHALL GRANT A WAIVER FROM THE FILING OF A HOTEL RENTAL TAX RETURN IF AN ACCOMMODATIONS PROVIDER THAT PROVIDES ACCOMMODATIONS EXCLUSIVELY THROUGH AN ACCOMMODATIONS INTERMEDIARY:

(1) ATTESTS ON AN ANNUAL BASIS THAT BOOKING TRANSACTIONS ARE FACILITATED BY THE ACCOMMODATIONS INTERMEDIARY; AND

(2) REQUESTS A WAIVER FROM FILING THE HOTEL RENTAL TAX RETURNS REQUIRED UNDER THIS SUBTITLE.

(F) AN ACCOMMODATIONS PROVIDER IS LIABLE FOR HOTEL RENTAL TAXES ON ANY BOOKING TRANSACTION NOT FACILITATED BY AN ACCOMMODATIONS INTERMEDIARY.

20-436.

If a county has the authority under Part I of this subtitle or any other law to impose a HOTEL RENTAL tax [on transient charges paid to hotels,] to accommodate a HOTEL RENTAL tax imposed under this part by a municipality, the county may impose a HOTEL RENTAL tax rate [on transient charges paid to hotels located] in the municipality that is lower than the HOTEL RENTAL tax rate imposed [on transient charges paid to hotels] outside the municipality.

20-603.

(a) By ordinance, Anne Arundel County may impose a sales or use tax on:

- (1) fuel and utilities used by commercial and industrial businesses;
- (2) residential, commercial, and industrial telephone service; and
- (3) space rentals other than space rentals for the docking or storing of boats.

(b) (1) Any revenues collected under subsection (a)(1) and (2) of this section in the City of Annapolis shall be allocated and distributed in equal amounts to the City of Annapolis and to Anne Arundel County.

(2) Except as otherwise provided in this subsection, any revenue generated in the City of Annapolis from the tax on space rentals shall be collected and retained by the City of Annapolis.

(3) Except as provided in [paragraph] PARAGRAPHS (6) AND (7) of this subsection, any revenue generated in the City of Annapolis from the hotel tax shall be collected by Anne Arundel County.

(4) From any revenue generated in the City of Annapolis from the hotel tax, Anne Arundel County shall distribute:

(i) 3% to a special fund to be used only to provide funds to the Annapolis Art in Public Places Commission;

(ii) 3% to a special fund to be used only to provide funds to the Arts Council of Anne Arundel County, Inc.;

(iii) 17% to a special fund to be used only to provide funds to the Annapolis and Anne Arundel County Conference and Visitors Bureau; and

(iv) 3% to the Affordable Housing Trust Fund established under § 20.30.070 of the Code of the City of Annapolis to be used only for housing assistance payments.

(5) After making the distributions required under paragraph (4) of this subsection, the balance of the revenue generated in the City of Annapolis from the hotel tax shall be distributed to the City of Annapolis.

(6) (i) Anne Arundel County may authorize the City of Annapolis to collect revenue generated in the City of Annapolis from the hotel tax.

(ii) If Anne Arundel County authorizes the City of Annapolis to collect revenue generated in the City of Annapolis from the hotel tax, the City of Annapolis shall distribute a percentage of the revenue in accordance with paragraph (4) of this subsection and retain the balance of the revenue generated.

(7) THE COMPTROLLER SHALL:

(I) COLLECT THE HOTEL TAX IMPOSED UNDER SUBSECTION (A)(3) OF THIS SECTION FROM ACCOMMODATIONS INTERMEDIARIES IN THE MANNER PRESCRIBED IN SUBTITLE 4 OF THIS TITLE AND TITLE 11 OF THE TAX – GENERAL ARTICLE; AND

(II) DISTRIBUTE THE HOTEL TAX REVENUE IN THE MANNER PRESCRIBED IN THIS SUBSECTION.

(f) The hotel tax authorized under this section does not apply to the sale of a right to occupy a room or lodgings as a transient guest at a dormitory or other lodging facility that:

(1) is operated solely in support of the headquarters, a training facility, a conference facility, an awards facility, or the campus of a corporation or other organization;

(2) provides lodging solely for employees, contractors, vendors, and other invitees of the corporation that owns the dormitory or lodging facility; and

(3) does not offer lodging services to the general public.

Article – Tax – General

11–101.

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

(a-1) "Accommodation" means a right to occupy a room [or], lodgings, **OR A SHORT-TERM RENTAL UNIT** as a transient guest.

(a-2) (1) "Accommodations intermediary" means a person, other than an accommodations provider, who:

(I) facilitates the sale or use of an accommodation and charges a buyer the taxable price for the accommodation; **OR**

(II) **RECEIVES COMPENSATION FOR FACILITATING RESERVATIONS OR PROCESSING BOOKING TRANSACTIONS ON BEHALF OF AN ACCOMMODATIONS PROVIDER.**

(2) **"ACCOMMODATIONS INTERMEDIARY" INCLUDES A SHORT-TERM RENTAL PLATFORM.**

[(2)] (3) For purposes of this subsection, a person shall be considered to facilitate the sale or use of an accommodation if the person brokers, coordinates, or in any other way arranges for the sale or use of an accommodation by a buyer.

(a-3) "Accommodations provider" means a person that owns, operates, or manages an accommodation and makes the accommodation available for sale or use to a buyer.

(a-4) "Booking transaction" means any transaction in which there is a retail sale of an accommodation **TO A BUYER IN EXCHANGE FOR PAYMENT OF THE TAXABLE PRICE.**

(c-10) (1) "Marketplace facilitator" means a person that:

(i) facilitates a retail sale by a marketplace seller by listing or advertising for sale in a marketplace tangible personal property, digital code, or a digital product; and

(ii) regardless of whether the person receives compensation or other consideration in exchange for the person's services, directly or indirectly through agreements with third parties, collects payment from a buyer and transmits the payment to the marketplace seller.

(2) "Marketplace facilitator" does not include:

(i) a platform or forum that exclusively provides Internet advertising services, including listing products for sale, if the platform or forum does not also engage, directly or indirectly, in collecting payment from a buyer and transmitting that payment to the vendor;

(ii) a payment processor business appointed by a vendor to handle payment transactions from clients, including credit cards and debit cards, whose only activity with respect to marketplace sales is to handle transactions between two parties; or

(iii) a delivery service company that delivers tangible personal property on behalf of a marketplace seller that is engaged in the business of a retail vendor and holds a license issued under Subtitle 7 of this title.

(j-2) “Short-term rental platform” means an **ENTITY, INCLUDING AN** Internet-based digital entity that:

(1) advertises the availability of short-term rental units for rent; and

(2) receives compensation for facilitating reservations or processing booking transactions on behalf of the owner, operator, or manager of a short-term rental unit.

(j-3) (1) “Short-term rental unit” means a residential dwelling unit or a portion of the unit used for short-term rentals.

(2) “Short-term rental unit” includes a single-family house or dwelling, a multifamily house or dwelling, an apartment, a condominium, or a cooperative.

(l) (1) “Taxable price” means the value, in money, of the consideration of any kind that is paid, delivered, payable, or deliverable by a buyer to a vendor in the consummation and complete performance of a sale without deduction for any expense or cost, including the cost of:

(i) any labor or service rendered;

(ii) any material used; or

(iii) any property, digital code, or digital product sold.

(2) “Taxable price” includes, for tangible personal property, a digital code, or a digital product acquired by a sale for use in the State by the person who assembles, fabricates, or manufactures the property or digital product, only the price of the raw materials and component parts contained in the property or digital product.

(3) “Taxable price” does not include:

(i) a charge that is made in connection with a sale and is stated as a separate item of the consideration for:

1. a delivery, freight, or other transportation service for delivery directly to the buyer by the vendor or by another person acting for the vendor, unless the transportation service is a taxable service;

(iii) a charge for a nontaxable service that is made in connection with a sale of a taxable communication service, even if the nontaxable charges are aggregated with and not separately stated from the taxable charges for communications services, if the

1 vendor can reasonably identify charges not subject to tax from its books and records that
2 are kept in the regular course of business; or

3 (iv) a transportation network company impact fee imposed under §
4 10–408 of the Public Utilities Article.

5 (4) “Taxable price” includes all sales and charges, including insurance,
6 freight handling, equipment and supplies, delivery and pickup, cellular telephone, and
7 other accessories, but not including sales of motor fuel subject to the motor fuel tax, made
8 in connection with:

9 (i) a short-term vehicle rental, as defined in § 11–104(c) of this
10 subtitle; or

11 (ii) a shared motor vehicle used for peer-to-peer car sharing and
12 made available on a peer-to-peer car sharing program, as defined in § 19–520 of the
13 Insurance Article.

14 (5) “Taxable price” includes:

15 (i) for the sale or use of an accommodation facilitated by an
16 accommodations intermediary [or a short-term rental platform], the full amount of the
17 consideration paid by a buyer for the sale or use of an accommodation **FOR A PERIOD NOT**
18 **EXCEEDING 4 CONSECUTIVE MONTHS**, but not including any tax that is remitted to a
19 taxing authority; and

20 (ii) for the sale or use of a home amenity rental facilitated by a home
21 amenity rental intermediary or home amenity rental platform, the full amount of
22 consideration paid by a buyer for the sale or use of a home amenity rental, but not including
23 any tax that is remitted to a taxing authority.

24 (6) “Taxable price” does not include:

25 (i) for the sale or use of an accommodation facilitated by an
26 accommodations intermediary [or a short-term rental platform], a commission paid by an
27 accommodations provider to a person after facilitating the sale or use of an accommodation;
28 or

29 (ii) for the sale or use of a home amenity rental facilitated by a home
30 amenity rental intermediary or home amenity rental platform, a commission paid by a
31 home amenity rental provider to a person after facilitating the sale or use of a home amenity
32 rental.

33 (o) (1) “Vendor” means a person who:

34 (i) engages in the business of an out-of-state vendor, as defined in
35 § 11–701 of this title;

(ii) engages in the business of a retail vendor, as defined in § 11–701 of this title;

(iii) holds a special license issued under § 11–707 of this title;

(iv) is an accommodations intermediary or a home amenity rental intermediary;

(v) is a short-term rental platform or home amenity rental platform;

(vi) engages in the business of a marketplace facilitator; or

(vii) engages in the business of a marketplace seller.

(2) “Vendor” includes, for an out-of-state vendor, a salesman, representative, peddler, or canvasser whom the Comptroller, for the efficient administration of this title, elects to treat as an agent jointly responsible with the dealer, distributor, employer, or supervisor:

(i) under whom the agent operates; or

(ii) from whom the agent obtains the tangible personal property, a digital code, a digital product, or taxable service for sale.

11–403.

(a) In this section, “sale” includes a booking transaction made through [a short-term rental platform] **AN ACCOMMODATIONS INTERMEDIARY.**

11–502.3.

(A) IN THIS SECTION, “LOCAL HOTEL RENTAL TAX” MEANS THE HOTEL RENTAL TAX IMPOSED UNDER:

(1) TITLE 20, SUBTITLE 4 OF THE LOCAL GOVERNMENT ARTICLE;

(2) § 20–603(A)(3) OF THE LOCAL GOVERNMENT ARTICLE;

(3) § 20.400 OF THE HOWARD COUNTY CODE; AND

(4) § 10–218.1 OF THE PRINCE GEORGE’S COUNTY CODE.

(B) THE COMPTROLLER SHALL DEVELOP A SINGLE TAX RETURN FOR USE BY AN ACCOMMODATIONS INTERMEDIARY THAT AGGREGATES THE LOCAL HOTEL

1 RENTAL TAXES THAT AN ACCOMMODATIONS INTERMEDIARY IS REQUIRED TO
2 COLLECT AND REMIT.

3 (C) EACH ACCOMMODATIONS INTERMEDIARY SHALL COMPLETE, UNDER
4 OATH, AND FILE WITH THE COMPTROLLER A HOTEL RENTAL TAX RETURN FOR
5 LOCAL HOTEL RENTAL TAXES AND THE TAX IMPOSED UNDER THIS TITLE:

6 (1) ON OR BEFORE THE 25TH DAY OF THE MONTH THAT FOLLOWS THE
7 MONTH IN WHICH THE ACCOMMODATIONS INTERMEDIARY FACILITATES A BOOKING
8 TRANSACTION OR SALE FOR USE OF AN ACCOMMODATION; AND

9 (2) FOR OTHER PERIODS AND ON OTHER DATES THAT THE
10 COMPTROLLER SPECIFIES BY REGULATION, INCLUDING PERIODS IN WHICH THE
11 ACCOMMODATIONS INTERMEDIARY OR ACCOMMODATIONS PROVIDER DOES NOT
12 FACILITATE ANY BOOKING TRANSACTION OR SALE FOR USE OF AN
13 ACCOMMODATION.

14 (D) A RETURN SHALL REQUIRE AN ACCOMMODATIONS INTERMEDIARY TO
15 STATE, FOR THE PERIOD THAT THE RETURN COVERS:

16 (1) THE GROSS PROCEEDS OF THE BUSINESS OF THE
17 ACCOMMODATIONS INTERMEDIARY;

18 (2) THE TAXABLE PRICE OF SALES ON WHICH THE LOCAL HOTEL
19 RENTAL TAX WAS IMPOSED;

20 (3) THE LOCAL HOTEL RENTAL TAX DUE; AND

21 (4) ANY ALLOWABLE DISCOUNTS, DEDUCTIONS, OR EXEMPTIONS.

22 (E) IF THE COMPTROLLER APPROVES, AN ACCOMMODATIONS
23 INTERMEDIARY MAY FILE A CONSOLIDATED RETURN IF THE ACCOMMODATIONS
24 INTERMEDIARY ENGAGES IN MORE THAN ONE BUSINESS IN WHICH THE
25 ACCOMMODATIONS INTERMEDIARY FACILITATES BOOKING TRANSACTIONS OR
26 SALES FOR USE OF AN ACCOMMODATION.

27 13–201.

28 In this subtitle, “tax information” means:

29 (1) any tax return, information return, declaration of estimated tax,
30 extension of time to file a return, or claim for refund under this article that is filed with the
31 tax collector by, on behalf of, or with respect to any person and any amendment or

1 supplement thereto, including supporting schedules, attachments, or lists that are
2 supplemental to or a part of the return;

3 (2) the amount of income or any other particulars disclosed in a tax return
4 required under this article, if the return contains return information, as defined in § 6103
5 of the Internal Revenue Code;

6 (3) any return or return information, as defined in § 6103 of the Internal
7 Revenue Code, required to be attached to or included in a tax return required under this
8 article; or

9 (4) any information contained in:

- 10 (i) an admissions and amusement tax return;
- 11 (ii) an alcoholic beverage tax return;
- 12 (iii) a bay restoration fee return;
- 13 (iv) a boxing and wrestling tax return;
- 14 (v) a digital advertising gross revenues tax return;
- 15 (vi) an E-9-1-1 fee return;
- 16 (vii) a financial institution franchise tax return;

17 **(VIII) A HOTEL RENTAL TAX RETURN;**

18 **[(viii)] (IX)** an inheritance tax return;

19 **[(ix)] (X)** a Maryland estate tax return;

20 **[(x)] (XI)** a motor carrier tax return;

21 **[(xi)] (XII)** a motor fuel tax return;

22 **[(xii)] (XIII)** an other tobacco products tax return;

23 **[(xiii)] (XIV)** a public service company franchise tax return;

24 **[(xiv)] (XV)** a sales and use tax return;

25 **[(xv)] (XVI)** a savings and loan association franchise tax return;

26 **[(xvi)] (XVII)** a tire recycling fee return;

1 [(xvii)] **(XVIII)** a tobacco tax return; or

2 [(xviii)] **(XIX)** a transportation services assessment return.

3 13–302.

4 (a) **[To] EXCEPT AS PROVIDED IN SUBSECTION (D) OF THIS SECTION, TO**
5 determine whether a tax return is correct or otherwise to enforce a provision of this article,
6 a tax collector may:

7 (1) examine any records or other data that may be relevant or material to
8 the matters required to be included in a tax return;

9 (2) conduct an investigation;

10 (3) hold a hearing;

11 (4) administer oaths;

12 (5) take testimony and other evidence; and

13 (6) subpoena:

14 (i) any person; or

15 (ii) any relevant document.

16 (b) If the Comptroller determines that the taxpayer's records are so detailed,
17 complex, or voluminous that an audit of all detailed records would be unreasonable or
18 impractical, the Comptroller may compute the sales and use tax by using scientific random
19 sampling techniques.

20 (c) If a person fails to comply with a subpoena or fails to testify on any matter on
21 which the person lawfully may be interrogated, on petition of a tax collector, a circuit court
22 or, if the subpoena is issued under authority of an orphans' court, the orphans' court may
23 pass an order directing compliance with the subpoena or compelling testimony.

24 **(D) (1) AN EXAMINATION, AUDIT, OR OTHER INVESTIGATION OF AN**
25 **ACCOMMODATIONS INTERMEDIARY RELATED TO THE SALES AND USE TAX OR HOTEL**
26 **RENTAL TAX SHALL BE CONDUCTED ON THE BASIS OF:**

27 **(I) THE TAXPAYER IDENTIFICATION NUMBER ASSOCIATED**
28 **WITH THE ACCOMMODATIONS INTERMEDIARY THAT FILED THE TAX RETURN; AND**

(II) RETURNS FILED BY THE ACCOMMODATIONS INTERMEDIARY WITH THE COMPTROLLER.

(2) THE COMPTROLLER MAY NOT DIRECTLY OR INDIRECTLY CONDUCT AN EXAMINATION, AUDIT, OR OTHER INVESTIGATION OF AN INDIVIDUAL ACCOMMODATIONS PROVIDER FOR BOOKING TRANSACTIONS FACILITATED BY THE ACCOMMODATIONS INTERMEDIARY.

(3) AN EXAMINATION, AUDIT, OR OTHER INVESTIGATION UNDER THIS SUBSECTION, IF REQUESTED BY AN ACCOMMODATIONS INTERMEDIARY, SHALL INCLUDE ALL TAX TYPES FOR WHICH THE ACCOMMODATIONS INTERMEDIARY IS REQUIRED TO COLLECT AND REMIT UNDER TITLE 11 OF THIS ARTICLE.

(4) THE COMPTROLLER MAY REQUEST THE FOLLOWING INFORMATION FROM AN ACCOMMODATIONS INTERMEDIARY IN THE COURSE OF AN EXAMINATION, AUDIT, OR OTHER INVESTIGATION ONLY TO THE EXTENT THAT THE INFORMATION IS NECESSARY FOR THE ENFORCEMENT OF THE TAX COLLECTION OBLIGATIONS IMPOSED ON THE ACCOMMODATIONS INTERMEDIARY:

(I) PERSONALLY IDENTIFIABLE INFORMATION OF AN ACCOMMODATIONS PROVIDER;

(II) A PHYSICAL ADDRESS OF AN ACCOMMODATION FACILITATED BY AN ACCOMMODATIONS INTERMEDIARY; OR

(III) THE AMOUNTS TRANSMITTED FROM THE ACCOMMODATIONS INTERMEDIARY TO THE ACCOMMODATIONS PROVIDER.

(5) INFORMATION PROVIDED BY AN ACCOMMODATIONS INTERMEDIARY UNDER THIS SECTION IS CONFIDENTIAL TAX INFORMATION UNDER SUBTITLE 2 OF THIS TITLE.

Article 14 – Howard County

20.400.

(a) Howard County may impose, by law, and collect a sales or use tax on room rentals in the county for sleeping accommodations for transients.

(b) (1) The rate of the tax authorized under this section may not exceed seven percent.

(2) Subject to the annual County budget and appropriation process, the County shall distribute any revenue attributable to a tax rate greater than five percent imposed by the County under this subsection as follows:

(i) Two-thirds to the Howard County Tourism Council; and

(ii) One-third to the Howard County Economic Development Authority.

(c) **SUBJECT TO SUBSECTION (E) OF THIS SECTION**, Howard County may adopt, by law, any procedural or enforcement provision that the County Council considers to be necessary or appropriate for administration or collection of the tax authorized under this section, including, without limitation:

(1) Requiring hotels in the County to:

(i) Collect the tax from patrons;

(ii) Hold the tax in trust for the County;

(iii) Pay the tax collected and file periodic returns with the County;

and

(iv) File a bond or other security for payment of the tax in an amount that the County Council considers to be necessary;

(2) [Providing a tax exemption for classes of hotels;

(3)] Imposing interest and penalties for late payment of the tax;

[(4)] (3) Making unpaid tax a lien against the real and personal property of the person owing the tax; and

[(5)] (4) Providing for collection of the tax by distraint.

(d) The room rental tax authorized under this section does not apply to the sale of a right to occupy a room or lodgings as a transient guest at a dormitory or other lodging facility that:

(1) Is operated solely in support of the headquarters, a training facility, a conference facility, an awards facility, or the campus of a corporation or other organization;

(2) Provides lodging solely for employees, contractors, vendors, and other invitees of the corporation that owns the dormitory or lodging facility; and

(3) Does not offer lodging services to the general public.

(e) (1) (i) In this subsection the following words have the meanings indicated.

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

[(ii)] (III) 1. Room rental fee means a fee charged by [a room rental] **AN ACCOMMODATIONS** intermediary to a transient for facilitating the rental of a room.

2. Room rental fee does not include a commission paid by a hotelkeeper to a person after facilitating the rental of a room.

[(iii)] 1. Room rental intermediary means a person, other than a hotelkeeper, who facilitates the rental of a room and charges a transient for the rental of a room.

2. For purposes of this subparagraph, a person shall be considered to facilitate the rental of a room if the person brokers, coordinates, or in any other way arranges for the rental of a room by a transient.]

(2) The room rental tax authorized under this section applies to the total charge for the room rental of a room, including any room rental fee but not including any tax.

(3) THE COMPTROLLER SHALL COLLECT THE ROOM RENTAL TAX AUTHORIZED UNDER THIS SECTION FROM ACCOMMODATIONS INTERMEDIARIES IN THE MANNER PRESCRIBED IN TITLE 20, SUBTITLE 4 OF THE LOCAL GOVERNMENT ARTICLE AND TITLE 11 OF THE TAX – GENERAL ARTICLE.

Article 17 – Prince George’s County

10-218.01.

(a) **[The] SUBJECT TO SUBSECTION (D) OF THIS SECTION, THE** County Council of Prince George’s County may levy and impose a tax of not exceeding ten percent (10%) on all gross amounts of money paid to the owners or operators of hotels and motels in Prince George’s County beginning July 1, 1975, by transient guests or tenants for renting, using or occupying a room or rooms in hotels and motels in Prince George’s County to be paid and collected pursuant to rules and regulations adopted by the County Council.

(b) (1) **[Any] SUBJECT TO SUBSECTION (D) OF THIS SECTION, ANY** revenues generated under the authority of this Section from a hotel and motel tax within the boundaries of a municipal corporation located in Prince George’s County shall be collected by the County.

(2) The County shall distribute to the municipal corporation within which the revenues were generated 50% of the revenues collected by the County from hotels and motels in the municipal corporation.

(c) The tax authorized under this section does not apply to the sale of a right to occupy a room or lodgings as a transient guest at a dormitory or other lodging facility that:

(1) is operated solely in support of the headquarters, a training facility, a conference facility, an awards facility, or the campus of a corporation or other organization;

(2) provides lodging solely for employees, contractors, vendors, and other invitees of the corporation that owns the dormitory or lodging facility; and

(3) does not offer lodging services to the general public.

(D) THE COMPTROLLER SHALL:

(1) COLLECT THE TAX AUTHORIZED UNDER THIS SECTION FROM ACCOMMODATIONS INTERMEDIARIES IN THE MANNER PRESCRIBED IN TITLE 20, SUBTITLE 4 OF THE LOCAL GOVERNMENT ARTICLE AND TITLE 11 OF THE TAX – GENERAL ARTICLE; AND

(2) DISTRIBUTE:

(I) 50% OF THE REVENUE COLLECTED WITHIN A MUNICIPAL CORPORATION TO THE MUNICIPAL CORPORATION; AND

(II) ALL REMAINING REVENUE TO THE COUNTY.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 2026.