

SENATE BILL 93

Q7

7lr0550
CF 7lr1984

By: **Senator Astle**

Introduced and read first time: January 12, 2017

Assigned to: Budget and Taxation

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 Public Local Laws of Howard County
21 Section 20.400(e)
22 Article 14 – Public Local Laws of Maryland
23 (1977 Edition and August 2008 Supplement, as amended)

24 BY adding to
25 The Public Local Laws of Prince George’s County
26 Section 10–218.01(d)
27 Article 17 – Public Local Laws of Maryland

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



(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.

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

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

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

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

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

(i) services; or

(ii) accommodations other than sleeping accommodations.

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

20–406.

(a) A hotel shall:

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

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

(b) 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.

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

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

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
REMITTS 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.

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
REMITTS 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.

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

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

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

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

13 **SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July**
14 **1, 2017.**