Q77 lr 0550CF 7lr1984

By: Senator Astle

Introduced and read first time: January 12, 2017

Assigned to: Budget and Taxation

A BILL ENTITLED

4	A 7 T		•
1	AN	$\mathbf{A}(\mathcal{I}^{*}\Gamma)$	concerning
_	,	1101	COLLECTION

2

3

Hotel Rental Tax - Accommodations Intermediary - Collection Requirement

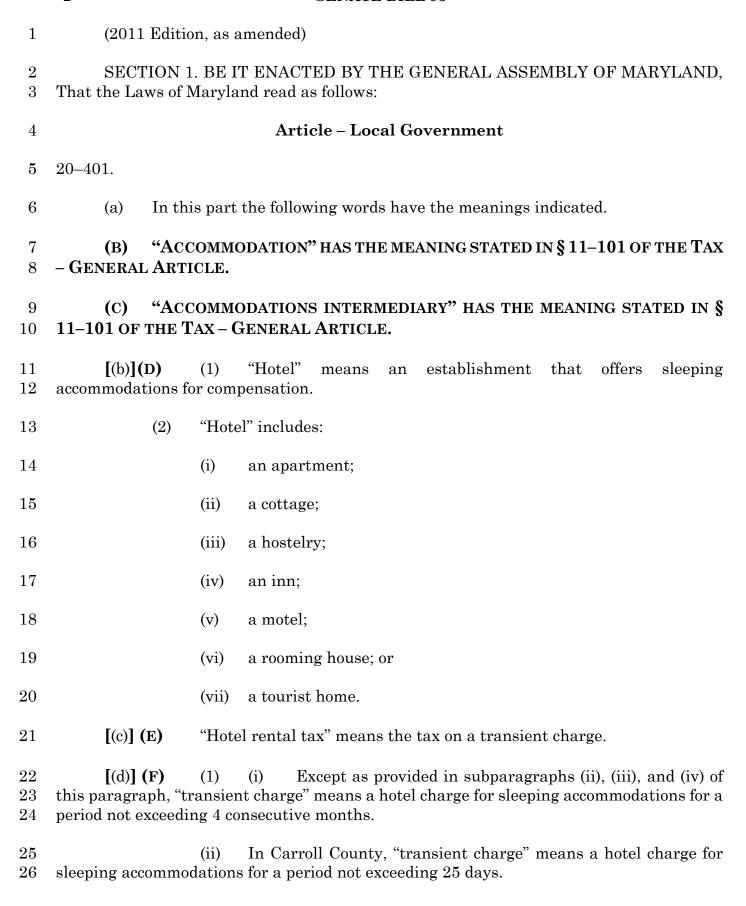
FOR the purpose of requiring an accommodations intermediary that collects and remits

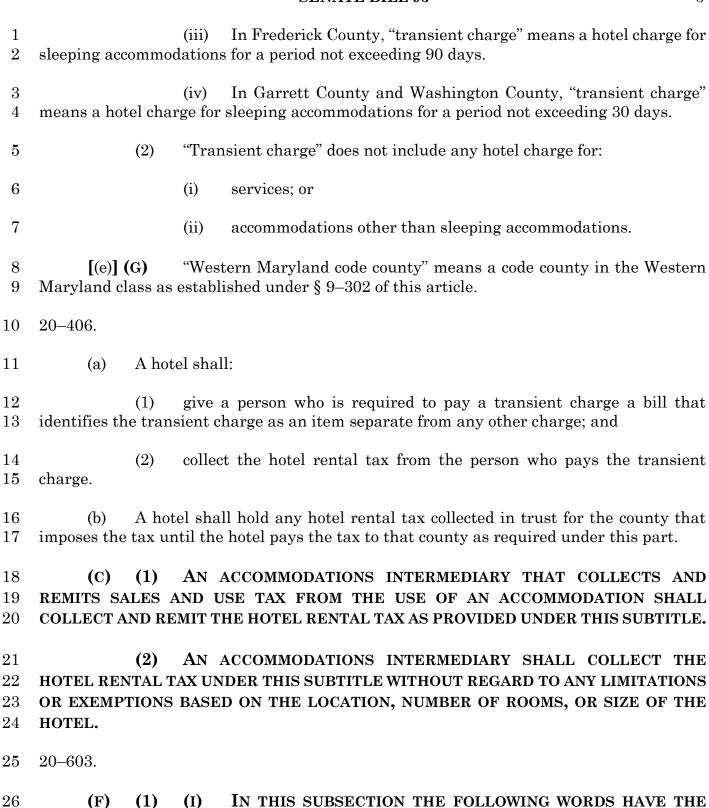
- State sales and use tax from the use of certain accommodations to collect and remit 4 5 certain taxes on certain transient charges in certain counties; requiring the 6 accommodations intermediary to collect certain taxes without regard to certain
- limitations or exemptions in certain counties; and generally relating to the collection 7
- 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
- Annotated Code of Maryland 12
- (2013 Volume and 2016 Supplement) 13
- BY adding to 14
- 15 Article – Local Government
- 16 Section 20–603(f)
- Annotated Code of Maryland 17
- (2013 Volume and 2016 Supplement) 18
- 19 BY adding to
- 20 The Public Local Laws of Howard County
- 21Section 20.400(e)
- 22Article 14 – Public Local Laws of Maryland
- 23 (1977 Edition and August 2008 Supplement, as amended)
- 24BY 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.







28 (II) "ACCOMMODATION" HAS THE MEANING STATED IN § 11–101 29 OF THE TAX – GENERAL ARTICLE.

27

MEANINGS INDICATED.

- 1 (III) "ACCOMMODATIONS INTERMEDIARY" HAS THE MEANING 2 STATED IN § 11–101 OF THE TAX GENERAL ARTICLE.
- 3 (2) AN ACCOMMODATIONS INTERMEDIARY THAT COLLECTS AND
- 4 REMITS STATE SALES AND USE TAX FROM THE USE OF AN ACCOMMODATION SHALL
- 5 COLLECT THE HOTEL RENTAL TAX AUTHORIZED UNDER THIS SECTION AND REMIT
- 6 THE TAX AS PROVIDED UNDER LOCAL LAW.
- 7 (3) AN ACCOMMODATIONS INTERMEDIARY SHALL COLLECT THE
- 8 HOTEL RENTAL TAX AUTHORIZED UNDER THIS SECTION WITHOUT REGARD TO ANY
- 9 LIMITATIONS OR EXEMPTIONS BASED ON THE LOCATION, NUMBER OF ROOMS, OR
- 10 SIZE OF THE HOTEL.

Article 14 – Howard County

12 20.400.

11

- 13 (E) (I) (I) IN THIS SUBSECTION THE FOLLOWING WORDS HAVE THE
- 14 MEANINGS INDICATED.
- 15 (II) "ACCOMMODATION" HAS THE MEANING STATED IN § 11–101
- 16 OF THE TAX GENERAL ARTICLE.
- 17 (III) "ACCOMMODATIONS INTERMEDIARY" HAS THE MEANING
- 18 STATED IN § 11–101 OF THE TAX GENERAL ARTICLE.
- 19 (2) AN ACCOMMODATIONS INTERMEDIARY THAT COLLECTS AND
- 20 REMITS STATE SALES AND USE TAX FROM THE USE OF AN ACCOMMODATION SHALL
- 21 COLLECT THE ROOM RENTAL TAX AUTHORIZED UNDER THIS SECTION AND REMIT
- 22 THE TAX AS PROVIDED UNDER THIS SUBTITLE.
- 23 (3) AN ACCOMMODATIONS INTERMEDIARY SHALL COLLECT THE
- 24 ROOM RENTAL TAX UNDER THIS SECTION WITHOUT REGARD TO ANY LIMITATIONS
- OR EXEMPTIONS BASED ON THE LOCATION, NUMBER OF ROOMS, OR SIZE OF THE
- 26 HOTEL.

27

Article 17 - Prince George's County

- 28 10–218.01.
- 29 (D) (1) (I) IN THIS SUBSECTION THE FOLLOWING WORDS HAVE THE
- 30 MEANINGS INDICATED.

- 1 (II) "ACCOMMODATION" HAS THE MEANING STATED IN § 11–101 $\,$ 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 REMITS 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.
- SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 2017.