

CHAPTER 581

(Senate Bill 519)

AN ACT to repeal and re-enact, with amendments, Section 9(32) of Article 81 of the Annotated Code of Maryland (1962 Supplement), title "Revenue and Taxes", sub-title "What Shall Be Taxed and Where"; to add a new Section 12C to said Article and sub-title (1957 Edition and 1962 Supplement), to follow immediately after Section 12B thereof; and to add a new Section 19(c) to said Article (1957 Edition and 1962 Supplement), sub-title "Method of Assessment", to follow immediately after Section 19(b) thereof, revising the provisions concerning the taxing and licensing of trailer parks, mobile home courts or parks, trailers, house trailers, trailer coaches, or mobile homes.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Section 9(32) of Article 81 of the Annotated Code of Maryland (1962 Supplement), title "Revenue and Taxes", sub-title "What Shall Be Taxed and Where", be and it is hereby repealed and re-enacted with amendments; that a new Section 12C be and it is hereby added to said Article and sub-title (1957 Edition and 1962 Supplement), to follow immediately after Section 12B thereof; that a new Section 19(c) be and it is hereby added to said Article (1957 Edition and 1962 Supplement), sub-title "Method of Assessment", to follow immediately after Section 19(b) thereof, and all to read as follows:

9.

(32). Motor vehicles, Classes A to J, inclusive. [Nothing herein shall be construed to exempt house trailers used primarily for human habitation from the assessment of the local property tax in Calvert, Caroline, Carroll, Cecil, Charles, Dorchester, Frederick, Garrett, Harford, Kent, Montgomery, Prince George's, St. Mary's and Worcester counties notwithstanding any fees paid to the Department of Motor Vehicles for the privilege of the use of the highway by such house trailers.]

12C.

The Board of County Commissioners or County Council of every county of this State and the Mayor and Council, by whatever name known, of every municipal corporation in this State (including Baltimore City), by Resolution or Ordinance enacted under its usual procedure may provide for ~~an~~ ~~excise~~ A tax upon any sum paid for the rental, leasing, or use of any space, facilities or accommodations in, or for the providing of any services by such trailer parks or mobile home courts or parks, and said ~~excise~~ tax may be in such amount as they, in the exercise of their discretion, deem to be proper; may require that said ~~excise~~ tax shall be collected by the operator or owner of said park and/or court and remitted to the said Board of County Commissioners, County Council, or Mayor and Council or such agency as they may designate; may provide for the maintenance of suitable public records in connection with said ~~excise~~ taxes and the collection thereof and provide for the inspection or publication of said records; and may provide further for penalties for the failure to comply with said Resolution or Ordinance. NOTHING IN THIS SECTION AFFECTS OR ELIMINATES ANY REQUIREMENT