

## Article 17

75-4.

(a) For purposes of this Section, the following words have the meanings indicated:

(1) "Multi-Family Residential Unit" means any building, structure, or combination of related building structures and appurtenances operated as a single unit in which the landlord provides, for a consideration, two or more rental dwelling units. However, "Multi-Family Residential Unit" shall not be construed to mean any transient facility, such as boarding house, tourist home, inn, hotel, motel, school dormitory, hospital or medical facility, and any other facility operating for religious or eleemosynary purposes. To constitute a dwelling unit within the meaning of this Section, a unit must be supplied with its own kitchen facilities.

(2) "Gross Income" means total income from all sources, whether or not included in the definitions of gross income for federal or State tax purposes, excluding benefits under the Social Security Act or Railroad Retirement Act as these acts may be amended from time to time, but including gifts in excess of \$300, alimony, support money, nontaxable strike benefits, public assistance received in cash grants, pensions or annuities, unemployment insurance benefits, and workmen's compensation benefits. Gross Income shall include the net income received from business, rental, or other endeavors but in no event shall a loss from business, rental or other endeavors be used in the determination of Gross Income.

(3) "Combined Income" means the Combined Gross Income of all lessees, if more than one, and all persons actually residing in the same dwelling unit.

(b) Notwithstanding the provisions of Subsection (7) of Section 8 of Article 81 of the Annotated Code of Maryland, the governing body of Prince George's County, by [resolution or] ordinance enacted pursuant to its regular legislative procedure, may levy and impose a tax, payable by the lessee, upon any sum [paid by the lessee] CHARGED BY THE LANDLORD DURING THE PERIOD OF POSSESSION BY THE LESSEE for rental, leasing, or use of any space, facilities, or accommodations in or for a multi-family residential unit. This tax may not exceed an amount greater than four percent of the rental fee charged by the landlord and may be levied in increments not to exceed one-half of one percent.

(c) If the governing body of Prince George's County levies and imposes the tax authorized by subsection (b) of this section, the governing body may also provide: