

CHAPTER 452

(House Bill 1523)

AN ACT concerning

Talbot County - Public Accommodations Tax

FOR the purpose of authorizing the County Council of Talbot County to impose a tax on certain public accommodations in areas within the County; providing for the imposition, maximum rate, and collection of the tax; providing a certain penalty for the refusal to remit required taxes; providing for the duties of the Sales Tax Division of the Comptroller's Office in relation to the tax; providing for the promulgation of certain rules and regulations by the Talbot County Council; providing a credit against the amount of room tax for certain expenses; allowing the Talbot County Council to require the filing of certain bonds, securities, or cash under certain circumstances; defining certain terms; and generally relating to the imposition, collection, and distribution of a certain tax in Talbot County.

BY repealing and reenacting, with amendments,

Article 81 - Revenue and Taxes
Section 411G
Annotated Code of Maryland
(1980 Replacement Volume and 1984 Supplement)

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

Article 81 - Revenue and Taxes

411G.

(a) (1) In this section the following words have the meanings indicated.

(2) "COUNTY" MEANS TALBOT COUNTY OR WICOMICO COUNTY, AS THE CONTEXT REQUIRES.

(3) "COUNTY COUNCIL" MEANS THE COUNTY COUNCIL OF TALBOT COUNTY OR WICOMICO COUNTY.

[(2)] (4) "Hotel, motel, or other similar place" means any public or private hotel, inn, hostelry, tourist home or house, motel, rooming house, or other similar lodging place, offering sleeping accommodations or space for 1 or more persons at any time, and the owner and operator thereof, which for compensation holds out to furnish or furnishes sleeping accommodations or space to any transient.