

LOTTERY TICKETS ARE SOLD BY A LICENSED AGENT ON PREMISES SUBJECT TO RENT THAT IS WHOLLY OR PARTIALLY BASED ON A PERCENTAGE OF GROSS SALES OR RECEIPTS, THE TENANT RESPONSIBLE FOR PAYMENT OF THE RENT MAY CALCULATE THAT PORTION OF THE RENT ARISING FROM THE SALE OF LOTTERY TICKETS SOLELY ON THE BASIS OF:

(1) THE COMMISSION RECEIVED BY THE LICENSED AGENT ON THE SALE OF THOSE TICKETS; AND AND

(2) IN THE CASE OF INSTANT LOTTERY TICKETS, THE DIFFERENCE BETWEEN THE PRICE PAID BY THE LICENSED AGENT IN PURCHASING THE TICKETS FROM THE AGENCY AND THE PRICE FOR WHICH THEY WERE SOLD BY THE AGENT; AND.

~~(3) -- THIS -- SUBSECTION -- SHALL -- APPLY -- TO -- A -- LEASE -- EXECUTED -- OR -- RENEWED -- AFTER -- JUNE -- 30 -- 1988 -- AND -- FOR -- A -- MONTHLY -- TENANCY -- TO -- THE -- FIRST -- TENANCY -- BEGINNING -- AFTER -- JUNE -- 30 -- 1988 --~~

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1988.

Approved May 17, 1988.

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#### CHAPTER 317

(Senate Bill 528)

AN ACT concerning

Charles County - Hotel Rental Tax

FOR the purpose of authorizing Charles County to impose a hotel rental tax at not more than a certain rate; requiring the Commissioners of Charles County to hold a public hearing prior to imposition of the tax; requiring a hotel in Charles County to collect the tax and to file a certain tax return and pay taxes collected on or before a certain date of each month; authorizing the Commissioners of Charles County to collect the taxes by suit or distraint, to determine whether a hotel is eligible to receive a collection fee, and to adopt certain regulations necessary to administer the tax; requiring a hotel to pay interest at a certain rate and a certain penalty on overdue taxes; providing that unpaid hotel rental tax in Charles County is a lien against the real and personal property of the person owing the tax; authorizing the Commissioners of Charles County to increase the surety bond of the County Treasurer and to require hotels to file a--certain--surety--bond certain security; requiring the Comptroller to provide certain information,