HB1065/873321/1

BY: Delegate Mautz

AMENDMENTS TO HOUSE BILL 1065

(First Reading File Bill)

AMENDMENT NO. 1

On page 1, in line 6, after "intermediary;" insert "requiring an accommodations intermediary to separately disclose certain information to a certain buyer under certain circumstances;"; and in line 21, after "(o)(1)" insert "and 11–302".

AMENDMENT NO. 2

On page 3, after line 21, insert:

"<u>11–302.</u>

- (A) For each retail sale or sale for use other than a sale under § 11–405, § 11–406, or § 11–410 of this title, the sales and use tax shall be:
 - (1) stated separately from the sale price; and
 - (2) shown separately from the sale price on any record of a sale:
 - (i) at the time of the sale;
 - (ii) when the vendor issues evidence of the sale; or
 - (iii) when the vendor uses evidence of the sale.
- (B) (1) THIS SUBSECTION APPLIES TO THE SALE OR USE OF AN ACCOMMODATION TO A BUYER.

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- (2) IN ADDITION TO THE REQUIREMENTS UNDER SUBSECTION (A)
 OF THIS SECTION, AN ACCOMMODATIONS INTERMEDIARY SHALL DISCLOSE
 SEPARATELY TO THE BUYER PRIOR TO BOOKING:
- (I) THE ROOM RATE SET BY THE ACCOMMODATIONS
 PROVIDER AND MADE AVAILABLE BY THE ACCOMMODATIONS PROVIDER TO THE
 ACCOMMODATIONS INTERMEDIARY;
- (II) THE SALES AND USE TAX IMPOSED ON THAT ROOM RATE;

 AND
- (III) ANY FEE CHARGED BY THE ACCOMMODATIONS INTERMEDIARY.".