

HOUSE BILL 186

Q8
HB 931/23 – W&M

(PRE-FILED)

4r0989
CF SB 95

By: **Delegate Hartman**

Requested: October 17, 2023

Introduced and read first time: January 10, 2024

Assigned to: Ways and Means

Committee Report: Favorable

House action: Adopted

Read second time: March 5, 2024

CHAPTER _____

1 AN ACT concerning

2 **Eastern Shore Code Counties – Maximum Hotel Rental Tax Rate – Alteration**

3 FOR the purpose of altering the maximum hotel rental tax rate that counties in the Eastern
4 Shore class of code counties may impose; and generally relating to the hotel rental
5 tax.

6 BY repealing and reenacting, with amendments,
7 Article – Local Government
8 Section 20–405
9 Annotated Code of Maryland
10 (2013 Volume and 2023 Supplement)

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

13 **Article – Local Government**

14 20–405.

15 (a) Subject to this section, the hotel rental tax rate is the rate that the county sets
16 by resolution.

17 (b) The hotel rental tax rate may not exceed:

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.

Underlining indicates amendments to bill.

~~Strike out~~ indicates matter stricken from the bill by amendment or deleted from the law by amendment.



1 (1) except as otherwise provided in this section, 3% in a code county;

2 (2) 3% in Cecil County;

3 (3) 4% in Talbot County;

4 (4) 5% in Calvert County, Carroll County, Charles County, Dorchester
5 County, Frederick County, St. Mary’s County, and Somerset County;

6 (5) 6% in Wicomico County; and

7 (6) 8% in Garrett County.

8 (c) With the unanimous consent of the county commissioners:

9 (1) a code county other than **AN EASTERN SHORE CODE COUNTY OR** a
10 Western Maryland code county may set a hotel rental tax rate up to 5%; [and]

11 **(2) AN EASTERN SHORE CODE COUNTY MAY SET A HOTEL RENTAL TAX**
12 **RATE UP TO 6%; AND**

13 ~~[(2)]~~ **(3)** a Western Maryland code county may set a hotel rental tax rate
14 up to 8%.

15 (d) The hotel rental tax rate in Washington County is 6%.

16 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July
17 1, 2024.

Approved:

Governor.

Speaker of the House of Delegates.

President of the Senate.