

ORDINANCE NO. 16-03

[Pertaining to the enactment of Article IV of Chapter 136 of the Code of Calvert County]

For the purpose of imposing a tax on a transient charge paid to a hotel located in Calvert County.

By enacting a new article to Chapter 136 of the Code of Calvert County, Volume 1 (2000 Edition and March 2003 Supplement, as amended).

Pursuant to authority granted in Article 24, Title 9, Subtitle 3 of the Annotated Code of Maryland, as may be amended from time to time, and following a duly advertised public hearing held on May 20, 2003.

Be it Ordained by the Board of County Commissioners of Calvert County, Maryland, that Chapter 136 of the Code of Calvert County, Volume 1, **Be** and the same hereby **Is** amended to include the following Article IV:

Article IV
Hotel Rental Tax

§ 136-21. Definitions.

As used in this article, the following words have the meanings indicated:

ACCOMODATION TAX – The tax authorized under this article.

BOARD – The Board of County Commissioners of Calvert County, Maryland.

COUNTY – As the context requires, Calvert County.

HOTEL – An establishment, including an apartment, cottage, hostelry, inn, motel, rooming house or tourist home that offers sleeping accommodation for compensation to any transient.

PERSON – A natural person, individual, firm, corporation, partnership, association or other legal entity.

TRANSIENT – Any person who, for any period not exceeding four (4) consecutive months, obtains sleeping accommodation at any hotel, either at his or her own expense or at the expense of another.

TRANSIENT CHARGE – A hotel charge for sleeping accommodations for a period not exceeding four (4) consecutive months, but does not include any hotel charge for services and accommodations other than sleeping accommodations.

§ 136-22. Imposition and rate.

- A. The Board hereby imposes an accommodation tax on the amount paid for a transient charge.
- B. The accommodation tax shall be five (5) percent of the transient charge and shall be effective July 1, 2003.

§ 136-23. Payment, collection and return.

- A. A person shall pay the accommodation tax to the hotel when the person pays the transient charge.
- B. The hotel shall:
 - (1) Give the person who is required to pay a transient charge a bill that identifies the transient charge as a separate item from any other charge; and
 - (2) Collect the accommodation tax from the person who pays the transient charge.
- C. The hotel shall hold in trust the accommodation tax collected for the county until the hotel pays the tax to the county as required by this article.
- D. The hotel shall, on the form the county requires, complete, sign and file an accommodation tax return and remit payment in full to the county on or before the 21st day of each month for the preceding month.
- E. The hotel is allowed, for administrative costs, a discount of one-half ($\frac{1}{2}$) of one (1) percent of the gross amount of the accommodations tax collected, provided that the hotel, on or before the due date:
 - (1) Files the accommodation tax return; and
 - (2) Pays the accommodation tax.

§ 136-24. Administration.

- A. The Board may adopt regulations consistent with Title 9 of Article 24 of the Annotated Code of Maryland, as amended, and Title 11 of the Tax-General Article of the Maryland

Code Annotated, as amended, to provide for orderly, systematic and thorough administration of the accommodation tax.

- B. The Board may increase the surety bond that the county requires for its Treasurer in order to cover the revenue the Treasurer collects from the accommodation tax. The county may treat any additional premium due to the surety bond increase allowed as an administrative tax administrative cost.
- C. From the accommodation tax revenue collected, the Board shall distribute a reasonable sum for accommodation tax administrative costs to the general fund of the county.

And be it Further Ordained by the Board of County Commissioners of Calvert County, Maryland, that this Ordinance shall take effect July 1, 2003, or the date this Ordinance is approved, whichever is later.

Approved and Done this 20th day of May, 2003.

Attest:

Board of County Commissioners of Calvert County, Maryland

Mary S. Watson
Mary S. Watson, Clerk

David F. Hale
David F. Hale, President

Linda L. Kelley
Linda L. Kelley, Vice-President

Gerald W. Clark
Gerald W. Clark

Wilson H. Parran
Wilson H. Parran

Approved for Legal Sufficiency on

By: Emanuel Demedis
Emanuel Demedis
County Attorney

Susan Shaw
Susan Shaw

Received for Record May 20 2003
at 3:30 o'clock P. M. Same day
recorded in Liber KPS No. 19
Folio 274 COUNTY COMMISSIONERS
ORDINANCES AND RESOLUTION.

Garry P. Smith