

Calvert County, MD
Thursday, February 14, 2013

Article IV. Hotel Rental Tax

[Adopted 5-20-2003 by Ord. No. 16-03 *Editor's Note: This ordinance provided that it take effect 7-1-2003.]*

§ 136-21. Definitions.

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

ACCOMMODATION 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 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 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 5% 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 not to exceed 1% 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.