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COUNTY COUNCIL OF PRINCE GEORGE'S COUNTY, MARYLAND

Legislative Session
1992

Bill No. _____ CB-96-
1992 _____

Chapter No. _____
79 _____

Proposed and Presented by _____ The Chairman (by request -

_____ County
Executive) _____

Introduced by _____ Council Members Casula, Del Giudice,
Pemberton, _____

_____ Mills, Bell, and
Castaldi _____

Co-Sponsors

Date of Introduction _____ October 13,
1992 _____

BILL

AN ACT concerning

Hotel-Motel Tax

FOR the purpose of increasing the interest and penalty on delinquent hotel and motel taxes; providing for a tax lien to be placed on the property of a person who fails to collect and remit taxes due; providing an exemption for certain facilities; removing certain obsolete language; and making certain technical amendments.

BY repealing and reenacting with amendments:

SUBTITLE 10. FINANCE AND TAXATION.

Sections 10-219,
10-220,
10-221, and
10-222,

The Prince George's County Code
(1991 Edition).

SECTION 1. BE IT ENACTED by the County Council of Prince George's County, Maryland, that Sections 10-219, 10-220, 10-221 and 10-222 of the Prince George's County Code be and the same are hereby repealed and reenacted with the following amendments:

SUBTITLE 10. FINANCE AND TAXATION.

**DIVISION 8. TAX ASSESSMENT, LEVY, AND
COLLECTION.**

Subdivision 3. Hotel and Motel Tax.

Sec. 10-219. Imposition of tax.

* * * * *

(b) Any lodging business in which seventy percent (70%) or more of its rental income is paid by tenants who reside on the premises at least ninety (90) days, is exempt from the collection and payment of the tax. Certification of such exemption shall be done in a manner and on such forms as determined by the Director of Finance.

Sec. 10-220. Interest and Penalty.

If any person fails or refuses to remit to the Director of

Finance the tax required to be collected and paid under this Subdivision, within the time and in the amount specified herein, there shall be added to such tax by the Director of Finance interest at the rate of [one-half (1/2)] two-thirds (2/3) of one percent (1%) per month and penalty at the rate of one percent (1%) per month, for a total of one and two-thirds percent (1-2/3%) per month (equivalent to twenty percent (20%) per year), on the amount of the tax for each month from the date the tax is due, on the first of each month that the tax remains unpaid.

[(b) If the tax remains delinquent and unpaid for a period of one (1) month from the date the tax is due and payable, there shall be added to such tax by the Director of Finance a penalty of ten percent (10%) of the amount of tax.]

Sec. 10-221. Report forms.

The person collecting any prescribed tax under this Subdivision shall submit a report upon such forms and set forth information as the Director of Finance may prescribe and require, showing the amount of room rental charges collected and the tax required to be collected. He shall sign and deliver the forms to the Director of Finance with a remittance of the tax. Forms will be available at the Upper Marlboro [and Hyattsville] offices of the Treasury Division, Office of Finance.

Sec. 10-222. Failure to collect or report; notice.

(a) If any person fails or refuses to collect the tax and

to make, within the time provided in this Subdivision, any report and remittance required by this Subdivision, the Director of Finance shall proceed in such a manner as he may deem best to obtain facts and information on which to base an estimate of the tax due. As soon as the Director of Finance procures such facts and information upon which to base the assessment of any tax payable by any person who has failed or refused to collect the tax and to make the report and remittance he shall proceed to determine and assess against such person the tax and interest and [penalties] penalty provided for in this Subdivision.

(b) He shall notify such person by mail sent to his last known place of address of the total amount of such tax and interest and [penalties] penalty. The total amount thereof shall be payable within ten (10) days from the date of the notice.

(c) Failure to remit the requisite taxes shall cause a tax lien to be placed on any real and personal property of the person who has failed to collect or remit the taxes that can be located within the County and such lien shall be collected and enforced in the same manner as other County real estate taxes.

SECTION 2. BE IT FURTHER ENACTED that this Act shall take effect forty-five (45) calendar days after it becomes law and the provisions of Section 1 hereof shall be effective July 1, 1992.

Adopted this 10th day of November, 1992.

COUNTY COUNCIL OF PRINCE
GEORGE'S COUNTY, MARYLAND

BY: _____
Richard J. Castaldi
Chairman

ATTEST:

Joyce T. Sweeney
Acting Clerk of the Council

APPROVED:

DATE: _____
BY: _____

Parris N. Glendening
County Executive

KEY:

Underscoring indicates language added to existing law.
[Brackets] indicate language deleted from existing law.
Asterisks *** indicate intervening existing Code provisions
that
 remain unchanged.