

COUNTY COUNCIL OF PRINCE GEORGE'S COUNTY, MARYLAND
2015 Legislative Session

Bill No. CB-4-2015

Chapter No. 3

Proposed and Presented by Councils Member Lehman, Glaros, and Toles

Introduced by Council Members Lehman, Glaros, Toles, Turner and Taveras

Co-Sponsors _____

Date of Introduction March 10, 2015

BILL

1 AN ACT concerning

2 Hotel and Motel Tax

3 For the purpose of clarifying that the full amount of the consideration paid to a room remarketer
4 through an internet transaction is subject to the County's hotel tax.

5 BY repealing and reenacting with amendments:

6 SUBTITLE 10. FINANCE AND TAXATION.

7 Section 10-221,

8 The Prince George's County Code

9 (2011 Edition; 2014 Supplement).

10 BY adding:

11 SUBTITLE 10. FINANCE AND TAXATION.

12 Section 10-219.01,

13 The Prince George's County Code

14 (2011 Edition; 2014 Supplement).

15 SECTION 1. BE IT ENACTED by the County Council of Prince George's County,
16 Maryland, that Section 10-221 of the Prince George's County Code be and the same is hereby
17 repealed and reenacted with the following amendments:

18 **SUBTITLE 10. FINANCE AND TAXATION.**

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

20 **SUBDIVISION 3. HOTEL AND MOTEL TAX.**

21 **Sec. 10-221. Report forms.**

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

8 SECTION 2. BE IT ENACTED by the County Council of Prince George's County,
 9 Maryland, that Section 10-219.01 of the Prince George's County Code be and the same is hereby
 10 added:

11 **SUBTITLE 10. FINANCE AND TAXATION.**

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

13 **Subdivision 3. Hotel and Motel Tax.**

14 **Sec. 10-219.01. Calculation and collection.**

15 (a) Definitions. For purposes of this Section, the following words shall have the meanings
 16 indicated.

17 (1) **Additional rent** shall mean the rent paid by an occupant to a room remarketer
 18 that is in excess of the rent received by a hotel owner or operator from a room remarketer.

19 (2) **Room remarketer** shall mean a person, other than the owner or operator of a
 20 hotel or motel, who has the right, access, ability or authority, through an internet transaction or
 21 any other means, to offer, reserve, book, arrange for, remarket, distribute, broker, or resell rooms
 22 for which use or occupancy is subject to the tax levied under Section 10-219.

23 (b) Calculation and collection; no room marketer. If the full amount of the room rental is
 24 paid by the person renting, using, or occupying a room to the hotel or motel owner or operator,
 25 the hotel or motel owner or operator shall collect the tax from the person renting, using or
 26 occupying the room and remit the tax pursuant to this Subdivision.

27 (c) Calculation and collection; room remarketer. If the use or occupancy of a room is
 28 reserved, booked, or otherwise arranged for by a room remarketer and the full amount of the
 29 room rental is not paid by the person renting, using or occupying the room directly to the hotel or
 30 motel owner or operator, the room remarketer shall:

1 (1) collect the tax from the person renting, using or occupying the room based on the
2 rent received by a hotel or motel owner or operator from a room remarketer and remit the tax to
3 the hotel or motel owner or operator who shall remit it pursuant to this Subdivision; and

4 (2) collect the tax from the person renting, using or occupying the room based on the
5 additional rent paid by the person renting, using or occupying the room to the room remarketer
6 and remit the tax pursuant to this Subdivision.

7 SECTION 2. BE IT FURTHER ENACTED that this Act shall take effect forty-five (45)
8 calendar days after it becomes law.

Adopted this _____ day of _____, 2015.

COUNTY COUNCIL OF PRINCE
GEORGE'S COUNTY, MARYLAND

BY: _____
Mel Franklin
Chairman

ATTEST:

Redis C. Floyd
Clerk of the Council

APPROVED:

DATE: _____ BY: _____
Rushern L. Baker, III
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.