

COUNTY COUNCIL OF PRINCE GEORGE'S COUNTY, MARYLAND
2017 Legislative Session

Bill No. CB-23-2017

Chapter No. 39

Proposed and Presented by Council Members Glaros, Lehman, Turner, Harrison, Taveras

Introduced by Council Members Glaros, Lehman, Turner, Harrison, Taveras, Davis
and Patterson

Date of Introduction June 20, 2017

BILL

1 AN ACT concerning

2 Hotel and Motel Tax

3 For the purpose of revising the County Code to clarify hotel and motel tax exemptions and tax
4 refunds for long term renters.

5 BY repealing and reenacting with amendments:

6 SUBTITLE 10. FINANCE AND TAXATION.
7 Section 10-219,
8 The Prince George's County Code
9 (2015 Edition; 2016 Supplement).

10 SECTION 1. BE IT ENACTED by the County Council of Prince George's County,
11 Maryland, that Section 10-219 of the Prince George's County Code be and the same is hereby
12 repealed and reenacted with the following amendments:

13 **SUBTITLE 10. FINANCE AND TAXATION.**

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

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

16 **Sec. 10-219. Imposition of tax.**

17 (a) There is hereby levied and imposed a tax at the rate of nine percent (9%) on all gross
18 amounts of money paid to the owners or operators of hotels and motels in Prince George's
19 County by a person renting, using, or occupying a room or rooms, if such renting, using, or
20 occupying such room or rooms is for less than ninety (90) consecutive days in said hotels and
21 motels. Effective July 1, 2015, the rate of the tax hereby levied and imposed shall be seven

1 percent (7%).

2 (b) A person renting, using, or occupying a room or rooms for ninety (90) consecutive
3 days shall receive a refund of money collected by the owners or operators of hotels and
4 motels for the first eighty-nine (89) consecutive days the person rented, used or occupied a room
5 or rooms.

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

10 (d) At least five percent (5%) of the revenue from the tax levied under this Section shall be
11 reserved for appropriation to the Prince George's Conference and Visitors Bureau to be used to
12 promote travel to and economic investment in the County.

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

Adopted this 18th day of July, 2017.

COUNTY COUNCIL OF PRINCE
GEORGE'S COUNTY, MARYLAND

BY: _____
Derrick Leon Davis
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.