

**COUNTY COUNCIL OF CECIL COUNTY, MARYLAND  
LEGISLATIVE SESSION DAY 2017-07**

**BILL NO. 2017-09**

**Title of Bill:** Hotel Rental Tax Rate - FY 2018

**Synopsis:** A Bill setting the tax rate for Hotel Rentals, and to levy and impose a Hotel Rental Tax of 6% for the fiscal year beginning July 1, 2017 and ending June 30, 2018.

**Introduced by:** Council President on behalf of the County Executive

**Introduced, read first time and ordered posted on:** April 4, 2017

**Public hearing scheduled for:** May 2, 2017 at: 7:00 p.m.

**Consideration scheduled on:** ~~May 16, 2017~~ JUNE 6, 2017

By: \_\_\_\_\_  
Council Manager

**Public Hearing**

Notice of time and place of public hearing and title of Bill have been posted by February 16, 2016 at the County Administration Building, 200 Chesapeake Blvd., Elkton and having been published according to the Charter on April 26, 2017 and May 1, 2017, a public hearing was held on May 2, 2017, and concluded on May 2, 2017.

By: \_\_\_\_\_  
Council Manager

**Explanation:** CAPITAL LETTERS INDICATE LANGUAGE ADDED TO EXISTING DOCUMENT  
~~Strike through~~ indicates language deleted from existing document  
Underlining indicates language added to document by amendment.  
~~Double Strike through~~ indicates language stricken from document by amendment.

1           **WHEREAS**, Section 20-403 of the Local Government Article, Annotated Code of Maryland, provides  
2 that a county may impose, by resolution or ordinance, a hotel rental tax; and

3           **WHEREAS**, Section 20-403 of the Local Government Article, Annotated Code of Maryland requires  
4 that the governing body of a county shall hold a public hearing before imposing a hotel rental tax; and

5           **WHEREAS**, Section 20-403 of the Local Government Article, Annotated Code of Maryland, further  
6 requires that the hearing: (i) Shall be advertised twice in a newspaper of general circulation in the county  
7 at least 10 days before the hearing; and, (2) May not be part of the annual budget hearing; and

8           **WHEREAS**, Section 20-404 of the Local Government Article, Annotated Code of Maryland, provides  
9 that Cecil County may impose the hotel rental tax only on a transient charge paid to a hotel located in any  
10 part of Cecil County that: (1) is specified by the governing body of Cecil County as a population center; (2)  
11 is not larger than 10 square miles in geographic area; and, (3) Has a population of at least 6,000 Residents;  
12 and

13           **WHEREAS**, Section 20-405 of the Local Government Article, Annotated Code of Maryland, which  
14 provides that the hotel rental tax rate in Cecil County may not exceed 3% is a public local law that may be  
15 repealed and replaced by an Act of the Cecil County Council; and

16           **WHEREAS**, in accordance with Section 20-411 of the Local Government Article, Annotated Code of  
17 Maryland, a hotel is allowed, for administrative costs, a discount equal to 1.5% of the gross amount of hotel  
18 rental tax collected if, on or before the due date, the hotel: (1) Files the hotel rental tax return; and, (2)  
19 Pays the hotel rental tax.

20           **NOW, THEREFORE, BE IT HEREBY ENACTED BY THE COUNTY COUNCIL OF CECIL COUNTY,**  
21 **MARYLAND**, as follows:

22           1.       That Section 20-405(b)(2) of the Local Government Article, Annotated Code of Maryland, a  
23 public local Law applicable solely to Cecil County Government, is hereby repealed, and is replaced by a new  
24 Article VIII of Chapter 337, Section 337-34 (Hotel Rental Tax), of the Cecil County Code.

25           2.       That new Article VIII of Chapter 337, Section 337-34 (Hotel Rental Tax), of the Cecil County  
26 Code is hereby amended as follows: **THE COUNTY COUNCIL, AT THE REQUEST OF THE COUNTY EXECUTIVE,**  
27 **MAY IMPOSE, BY RESOLUTION, A HOTEL RENTAL TAX.**

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28           3.       That the County hotel rental tax for the taxable year beginning July 1, 2017, and ending June  
29 30, 2018, is hereby imposed on the population centers currently identified by the County and subject to the  
30 hotel rental tax.

31           4.       That the rate of County hotel rental tax for Fiscal Year 2018 is hereby fixed at 6.00%.

32           **AND BE IT FURTHER ENACTED BY THE COUNTY COUNCIL OF CECIL COUNTY, MARYLAND,** that the  
33 County Executive and Director of Finance will cause the hotel rental tax to be collected in the manner  
34 provided by law.

35           **AND BE IT FURTHER ENACTED BY THE COUNTY COUNCIL OF CECIL COUNTY, MARYLAND,** that the  
36 hotel rental tax rate shall be effective July 1, 2017 and shall continue in effect until changed under the laws  
37 of the State of Maryland and/or Cecil County.

**CERTIFICATION**

I, HEREBY CERTIFY that the above Bill was posted for the public on the public bulletin board with the date, time and location of the public hearing meeting, copies were made available for the public, a copy was distributed to the press, and copy was made available on the Cecil County website.

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BY: Council Manager