

Exhibit 1
Hotel Rental Tax Rates and Revenue

County	County Tax Rates			Per Capita Revenues	Per Capita Ranking
	FY 2016	FY 2017	FY 2017		
Allegany	8.0%	8.0%	\$1,024,345	\$14	9
Anne Arundel	7.0%	7.0%	14,712,000	26	5
Baltimore City	9.5%	9.5%	33,000,000	53	3
Baltimore	8.0%	8.0%	10,242,652	12	10
Calvert	5.0%	5.0%	750,000	8	15
Caroline	5.0%	5.0%	46,000	1	23
Carroll	5.0%	5.0%	315,830	2	22
Cecil	3.0%	3.0%	100,136	1	24
Charles	5.0%	5.0%	1,027,000	7	18
Dorchester	5.0%	5.0%	315,000	10	13
Frederick	3.0%	5.0%	1,331,506	5	19
Garrett	6.0%	6.0%	2,300,000	78	2
Harford	6.0%	6.0%	2,025,000	8	16
Howard	7.0%	7.0%	5,534,805	18	7
Kent	5.0%	5.0%	86,424	4	20
Montgomery	7.0%	7.0%	20,637,350	20	6
Prince George's	7.0%	7.0%	9,600,200	11	12
Queen Anne's	5.0%	5.0%	530,000	11	11
St. Mary's	5.0%	5.0%	775,000	7	17
Somerset	5.0%	5.0%	55,000	2	21
Talbot	4.0%	4.0%	1,200,000	32	4
Washington	6.0%	6.0%	2,523,000	17	8
Wicomico	6.0%	6.0%	983,000	10	14
Worcester	4.5%	4.5%	13,112,583	254	1
Total			\$122,226,831	\$20	

Source: FY 2017 County Budgets; Department of Legislative Services

Local Fiscal Effect: This bill requires accommodations intermediaries to collect and remit local hotel rental taxes in specified counties in the same manner that they collect and remit the State sales tax. The bill applies to code counties (Allegany, Caroline, Charles, Kent, Queen Anne's, and Worcester counties) and Anne Arundel, Calvert, Carroll, Cecil,