

**CITY OF BALTIMORE  
COUNCIL BILL 16-0737  
(First Reader)**

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Introduced by: The Council President

At the request of: The Administration (Department of Finance)

Introduced and read first time: September 12, 2016

Assigned to: Judiciary and Legislative Investigations Committee

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REFERRED TO THE FOLLOWING AGENCIES: City Solicitor, Department of Finance, Department of Housing and Community Development

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A BILL ENTITLED

1 AN ORDINANCE concerning

2 **Hotel Tax – Short Term Rentals and Hosting Intermediaries**

3 FOR the purpose of clarifying what types of rented sleeping accommodations are subject to the  
4 City’s hotel tax; extending the hotel tax to certain transactions facilitated by hosting  
5 intermediaries; defining certain terms; clarifying and conforming related provisions; and  
6 generally related to the hotel tax.

7 BY repealing and reordaining, with amendments

8 Article 28 - Taxes

9 Section 21-1, 21-2, and 21-4(a)

10 Baltimore City Code

11 (Edition 2000)

12 **SECTION 1. BE IT ORDAINED BY THE MAYOR AND CITY COUNCIL OF BALTIMORE,** That the  
13 Laws of Baltimore City read as follows:

14 **Baltimore City Code**

15 **Article 28. Taxes**

16 **Subtitle 21. Hotel Room Tax**

17 **§ 21-1. Definitions.**

18 (a) *In general.*

19 In this subtitle, the following terms have the meanings indicated.

EXPLANATION: CAPITALS indicate matter added to existing law.  
[Brackets] indicate matter deleted from existing law.

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1 (b) *Gross amounts of money.*

2 “Gross amounts of money” means the total gross payments of any kind or character  
3 (including cash, credit, property, and services), [received in a retail transaction for which  
4 real property is rented,] whether received in money or otherwise, without any deduction  
5 for charges or other amounts for any services necessary to complete the transaction.

6 (C) *HOSTING INTERMEDIARY.*

7 “HOSTING INTERMEDIARY” MEANS A PERSON, OTHER THAN AN OWNER OR OPERATOR OF A  
8 HOTEL, WHO CHARGES ANY FEE FOR FACILITATING THE SALE OR USE OF SLEEPING  
9 ACCOMMODATIONS IN A HOTEL.

10 (D) [(c)] *Hotel.*

11 (1) *IN GENERAL.*

12 “Hotel” means a building containing sleeping accommodations for [more than 5  
13 persons and open to the transient public] 1 OR MORE TRANSIENT GUESTS OR TENANTS.

14 (2) *INCLUSIONS.*

15 “HOTEL” INCLUDES, BY WAY OF ILLUSTRATION AND NOT LIMITATION, A BED AND  
16 BREAKFAST ESTABLISHMENT, A BED AND BREAKFAST HOME, OR AN APARTMENT  
17 HOTEL, AS THESE TERMS ARE DEFINED IN THE ZONING CODE ARTICLE.

18 (E) [(d)] *Owners or operators of hotels.*

19 “Owners or operators of hotels” means any person:

20 (1) possessing or having an ownership interest in a hotel;

21 (2) engaged in the business of operating a hotel; or

22 (3) receiving any consideration for the rental of a hotel room for sleeping  
23 accommodations, including, without limitation, any broker, service provider, or  
24 other intermediary:

25 (i) with which a hotel has contracted to arrange for the rental of a hotel room  
26 for sleeping accommodations; or

27 (ii) that has acquired any hotel room for subsequent rental from the hotel for  
28 sleeping accommodations.

29 (F) [(e)] *Transient guest or tenant.*

30 “Transient guest or tenant” means a person [or persons] renting, using, or occupying a  
31 room [or rooms] in a hotel for sleeping accommodations for less than 90 consecutive  
32 days.

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1 **§ 21-2. Tax imposed.**

2 A tax of 9.5%, TO BE PAID AND COLLECTED AS PROVIDED IN THIS SUBTITLE, is levied and  
3 imposed on all gross amounts of money paid to:

4 (1) the owners or operators of hotels in the City by transient guests or tenants for renting,  
5 using, or occupying a room or rooms in those hotels for sleeping accommodations[, to  
6 be paid and collected as provided in this subtitle]; OR

7 (2) A HOSTING INTERMEDIARY BY TRANSIENT GUESTS OR TENANTS FOR FACILITATING A  
8 TRANSACTION RELATING TO RENTING, USING, OR OCCUPYING A ROOM OR ROOMS IN A  
9 HOTEL LOCATED IN THE CITY FOR SLEEPING ACCOMMODATIONS.

10 **§ 21-4. Collections.**

11 (a) [*Hotel to collect and remit.*] *TAX TO BE COLLECTED AND REMITTED.*

12 Every person, firm, association, or corporation [owning or operating any hotel in  
13 Baltimore City] SUBJECT TO THE TAX IMPOSED BY § 21-2 {"TAX IMPOSED"} OF THIS  
14 SUBTITLE:

15 (1) shall collect the tax levied and imposed by this subtitle from the persons paying  
16 the rental or other charges for the use or occupancy of any room or rooms for  
17 sleeping accommodations [in his or its hotel]; and

18 (2) shall pay the tax to the Director of Finance on or before the 25<sup>th</sup> day of each  
19 month.

20 **SECTION 2. AND BE IT FURTHER ORDAINED,** That the catchlines contained in this Ordinance  
21 are not law and may not be considered to have been enacted as a part of this or any prior  
22 Ordinance.

23 **SECTION 3. AND BE IT FURTHER ORDAINED,** That this Ordinance takes effect on the 30<sup>th</sup> day  
24 after the date it is enacted.