

**CITY OF BALTIMORE
COUNCIL BILL 11-0640
(First Reader)**

Introduced by: Councilmembers Kraft, Holton, Spector, Henry, Middleton, Branch, Welch,
Stokes, President Young, Councilmembers Curran, Cole, Reisinger

Introduced and read first time: January 24, 2011

Assigned to: Taxation, Finance and Economic Development Committee

REFERRED TO THE FOLLOWING AGENCIES: City Solicitor, Baltimore Development Corporation,
Department of Finance, Baltimore Hotel Corporation, Visit Baltimore

A BILL ENTITLED

1 AN ORDINANCE concerning

2 **Hotel Room Tax – Penalty**

3 FOR the purpose of reducing the penalty due for failing to collect, to make a proper return of, or,
4 to pay over to the Director of Finance, the hotel room tax; and generally relating to the
5 imposition and enforcement of the hotel room tax.

6 BY repealing and reordaining, with amendments

7 Article 28 - Taxes

8 Section(s) 21-5(a)

9 Baltimore City Code

10 (Edition 2000)

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

13 **Baltimore City Code**

14 **Article 28. Taxes**

15 **Subtitle 21. Hotel Room Tax**

16 **§ 21-5. Interest and civil penalties.**

17 (a) *In general.*

18 Any person, firm, association, or corporation that refuses or fails to collect the taxes
19 imposed by this subtitle, or to make a proper return when due, or to pay the taxes
20 collected over to the Director of Finance when due, is liable for and must pay to the
21 Director, in addition to the tax due:

22 (1) interest on the amount of tax due at the rate of 1% for each month or part of a
23 month that the tax is overdue; and

24 (2) a penalty of [100%] 10% of the amount of tax due.

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

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

4 **SECTION 3. AND BE IT FURTHER ORDAINED,** That this Ordinance takes effect on the 30th day
5 after the date it is enacted.