

**CITY OF BALTIMORE
COUNCIL BILL 07-0664
(First Reader)**

Introduced by: The Council President
At the request of: The Administration (Department of Finance)
Introduced and read first time: May 7, 2007
Assigned to: Taxation and Finance Committee

REFERRED TO THE FOLLOWING AGENCIES: City Solicitor, Baltimore Area Convention and Visitors Center, Department of Finance, Baltimore Hotel Corporation

A BILL ENTITLED

1 AN ORDINANCE concerning

2 **Hotel Room Tax – Clarification**

3 FOR the purpose of defining certain terms to clarify and conform certain provisions; providing
4 for a special effective date; and generally related to the application of the hotel room tax.

5 BY repealing and reordaining, with amendments

6 Article 28 - Taxes
7 Section(s) 21-1
8 Baltimore City Code
9 (Edition 2000)

10 **Preamble**

11 The obvious intent of the original and existing Hotel Room Tax law is to levy the tax on all
12 payments by transient hotel guests or tenants made in furtherance of the rental of hotel
13 rooms. The purpose of this technical amendment is to affirm that intent by clarifying the
14 technical scope of certain terms used in the law, thus facilitating the full and proper
15 collection of the tax as originally intended.

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

18 **Baltimore City Code**

19 **Article 28. Taxes**

20 **Subtitle 21. Hotel Room Tax**

21 **§ 21-1. Definitions.**

22 (a) *In general.*

23 [As used in] 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
3 CHARACTER (INCLUDING CASH, CREDIT, PROPERTY, AND SERVICES), RECEIVED IN A
4 RETAIL TRANSACTION FOR WHICH REAL PROPERTY IS RENTED, WHETHER RECEIVED IN
5 MONEY OR OTHERWISE, WITHOUT ANY DEDUCTION FOR CHARGES OR OTHER AMOUNTS FOR
6 ANY SERVICES NECESSARY TO COMPLETE THE TRANSACTION.

7 (C) [(b)] *Hotel.*

8 “Hotel” [shall mean] MEANS a building containing sleeping accommodations for more
9 than 5 persons and open to the transient public.

10 (D) *OWNERS OR OPERATORS OF HOTELS.*

11 “OWNERS OR OPERATORS OF HOTELS” MEANS ANY PERSON:

12 (1) POSSESSING OR HAVING AN OWNERSHIP INTEREST IN A HOTEL;

13 (2) ENGAGED IN THE BUSINESS OF OPERATING A HOTEL; OR

14 (3) RECEIVING ANY CONSIDERATION FOR THE RENTAL OF A HOTEL ROOM, INCLUDING,
15 WITHOUT LIMITATION, ANY BROKER, SERVICE PROVIDER, OR OTHER
16 INTERMEDIARY:

17 (I) WITH WHICH A HOTEL HAS CONTRACTED TO ARRANGE FOR THE RENTAL OF
18 A HOTEL ROOM; OR

19 (II) THAT HAS ACQUIRED ANY HOTEL ROOM FOR SUBSEQUENT RENTAL FROM
20 THE HOTEL.

21 (E) [(c)] *Transient guest or tenant.*

22 “Transient guest or tenant” [shall mean] MEANS a person or persons renting, using, or
23 occupying a room or rooms in a hotel for less than 90 consecutive days.

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

27 **SECTION 3. AND BE IT FURTHER ORDAINED,** That if any provision of this Ordinance or the
28 application of this Ordinance to any person or circumstance is held invalid for any reason, the
29 invalidity does not affect any other provision or any other application of this Ordinance, and for
30 this purpose the provisions of this Ordinance are declared severable.

31 **SECTION 4. AND BE IT FURTHER ORDAINED,** That this Ordinance takes effect on the date it
32 is enacted.