

CITY OF BALTIMORE
ORDINANCE _____
Council Bill 07-0664

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

Committee Report: Favorable with amendments
Council action: Adopted
Read second time: July 16, 2007

AN ORDINANCE CONCERNING

Hotel Room Tax – Clarification

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

BY repealing and reordaining, with amendments

Article 28 - Taxes
Section(s) 21-1, 21-2, and 21-4(a)
Baltimore City Code
(Edition 2000)

Preamble

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

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

Baltimore City Code

Article 28. Taxes

Subtitle 21. Hotel Room Tax

EXPLANATION: CAPITALS indicate matter added to existing law.
[Brackets] indicate matter deleted from existing law.
Underlining indicates matter added to the bill by amendment.
~~Strike out~~ indicates matter stricken from the bill by amendment or deleted from existing law by amendment.

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1 **§ 21-1. Definitions.**

2 (a) *In general.*

3 [As used in] IN this subtitle[:], THE FOLLOWING TERMS HAVE THE MEANINGS INDICATED.

4 (B) *GROSS AMOUNTS OF MONEY.*

5 “GROSS AMOUNTS OF MONEY” MEANS THE TOTAL GROSS PAYMENTS OF ANY KIND OR
6 CHARACTER (INCLUDING CASH, CREDIT, PROPERTY, AND SERVICES), RECEIVED IN A
7 RETAIL TRANSACTION FOR WHICH REAL PROPERTY IS RENTED, WHETHER RECEIVED IN
8 MONEY OR OTHERWISE, WITHOUT ANY DEDUCTION FOR CHARGES OR OTHER AMOUNTS FOR
9 ANY SERVICES NECESSARY TO COMPLETE THE TRANSACTION.

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

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

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

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

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

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

17 (3) RECEIVING ANY CONSIDERATION FOR THE RENTAL OF A HOTEL ROOM FOR
18 SLEEPING ACCOMMODATIONS, INCLUDING, WITHOUT LIMITATION, ANY BROKER,
19 SERVICE PROVIDER, OR OTHER INTERMEDIARY:

20 (I) WITH WHICH A HOTEL HAS CONTRACTED TO ARRANGE FOR THE RENTAL OF
21 A HOTEL ROOM FOR SLEEPING ACCOMMODATIONS; OR

22 (II) THAT HAS ACQUIRED ANY HOTEL ROOM FOR SUBSEQUENT RENTAL FROM
23 THE HOTEL FOR SLEEPING ACCOMMODATIONS.

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

25 “Transient guest or tenant” [shall mean] MEANS a person or persons renting, using, or
26 occupying a room or rooms in a hotel FOR SLEEPING ACCOMMODATIONS for less than 90
27 consecutive days.

28 **§ 21-2. Tax imposed.**

29 There is levied and imposed a tax of 7.5% on all gross amounts of money paid to the owners
30 or operators of hotels in the City by transient guests or tenants for renting, using, or
31 occupying a room or rooms in those hotels FOR SLEEPING ACCOMMODATIONS, to be paid and
32 collected as provided in this subtitle.

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1 **§ 21-4. Collections.**

2 (a) Hotel to collect and remit.

3 Every person, firm, association, or corporation owning or operating any hotel in
4 Baltimore City:

5 (1) shall collect the [taxes herein] TAX levied and imposed BY THIS SUBTITLE from the
6 persons paying the rental or other charges for the use or occupancy of any room
7 or rooms FOR SLEEPING ACCOMMODATIONS in his or its hotel; and

8 (2) shall pay the [same] TAX to the Director of Finance on or before [February 10,
9 1958, and on or before] the 25th day of each month [thereafter].

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

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

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

Certified as duly passed this ____ day of _____, 20__

President, Baltimore City Council

Certified as duly delivered to Her Honor, the Mayor,

this ____ day of _____, 20__

Chief Clerk

Approved this ____ day of _____, 20__

Mayor, Baltimore City