

**ENROLLED**

**CITY OF BALTIMORE  
ORDINANCE \_\_\_\_  
Council Bill 10-0467**

---

Introduced by: The Council President  
At the request of: The Administration (Department of Finance)  
Introduced and read first time: April 12, 2010  
Assigned to: Taxation, Finance and Economic Development Committee

---

Committee Report: Favorable with an amendment  
Council action: Adopted  
Read second time: June 14, 2010

---

**AN ORDINANCE CONCERNING**

**Hotel Room Tax – Rate**

FOR the purpose of modifying the rate of the hotel room tax; correcting, clarifying and conforming related language; modifying the penalty to be paid for failure to collect or remit the tax when due or for other violations; providing for a special effective date; and generally relating to the imposition and collection of the hotel room tax.

BY repealing and reordaining, with amendments

Article 28 - Taxes  
Section(s) 21-2 and 21-5  
Baltimore City Code  
(Edition 2000)

**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**

**§ 21-2. Tax imposed.**

[There is levied and imposed a] A tax of [7.5%] ~~10%~~ 9.5% IS LEVIED AND IMPOSED on all gross amounts of money paid to the owners or operators of hotels in the City by transient guests or tenants for renting, using, or occupying a room or rooms in those hotels for sleeping accommodations, to be paid and collected as provided in this subtitle.

**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.  
Underlined italics indicate matter added to the bill by amendment after printing for third reading.

Council Bill 10-0467

1 **§ 21-5. Interest and civil penalties.**

2 (A) IN GENERAL.

3 Any person, firm, association, [or corporation [refusing] THAT REFUSES or [failing] FAILS  
4 to collect the taxes imposed by this subtitle, or to make a proper return when due, or to  
5 pay the taxes collected [by him or it] over to the Director of Finance when due, [shall be]  
6 is liable for AND MUST PAY TO THE DIRECTOR, IN ADDITION TO THE TAX DUE:

7 (1) interest on the amount of tax due at the rate of 1% [per] FOR EACH month or [any  
8 fraction thereof] OF PART OF A MONTH THAT THE TAX IS OVERDUE; and

9 (2) a penalty of [10%] 100% of the amount of [taxes found to be] THE TAX due [by  
10 him or it;].

11 (B) COLLECTION.

12 [and said] THIS interest and penalty shall be collected as a part of the tax itself.

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

16 **SECTION 3. AND BE IT FURTHER ORDAINED,** That this Ordinance takes effect on July 1,  
17 2010.

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