

ENROLLED

**CITY OF BALTIMORE
ORDINANCE _____
Council Bill 11-0640**

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
Committee Report: Favorable with amendments
Council action: Adopted
Read second time: November 14, 2011

AN ORDINANCE CONCERNING

Hotel Room Tax – Penalty

FOR the purpose of reducing the penalty due for failing to collect, to make a proper return of, or
to pay over to the Director of Finance, the hotel room tax; providing that the penalty applies
regardless of the original date on which the unpaid taxes first became due; and generally
relating to the imposition and enforcement of the hotel room tax.

BY repealing and reordaining, with amendments

Article 28 - Taxes
Section(s) 21-5(a)
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

§ 21-5. Interest and civil penalties.

(a) *In general.*

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.

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1 (1) Any person, firm, association, or corporation that refuses or fails to collect the taxes
2 imposed by this subtitle, or to make a proper return when due, or to pay the taxes
3 collected over to the Director of Finance when due, is liable for and must pay to the
4 Director, in addition to the tax due:

5 (i) ~~(H)~~ interest on the amount of tax due at the rate of 1% for each month or part of a
6 month that the tax is overdue; and

7 (ii) ~~(Z)~~ a penalty of ~~[100%]~~ 10% of the amount of tax due;

8 (A) ~~(H)~~ IF THE TAX IS 30 TO 59 DAYS PAST DUE, 30% OF THE AMOUNT DUE;

9 (B) ~~(H)~~ IF THE TAX IS 60 TO 89 DAYS PAST DUE, 60% OF THE AMOUNT DUE; AND

10 (C) ~~(H)~~ IF THE TAX IS 90 DAYS OR MORE PAST DUE, 100% OF THE AMOUNT DUE.

11 (2) THE PENALTY IMPOSED BY PARAGRAPH (1)(II) OF THIS SUBSECTION APPLIES TO ALL
12 UNPAID TAXES REGARDLESS OF THE ORIGINAL DATE ON WHICH THE UNPAID TAXES FIRST
13 BECAME DUE.

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

17 **SECTION 3. AND BE IT FURTHER ORDAINED,** That this Ordinance takes effect on the 30th day
18 after the date it 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