

**CITY OF BALTIMORE
COUNCIL BILL 18-0189
(First Reader)**

Introduced by: Councilmember Costello, President Young, Councilmembers Scott, Pinkett,
Dorsey, Bullock, Stokes, Reisinger, Middleton, Sneed

Introduced and read first time: February 5, 2018

Assigned to: Taxation, Finance and Economic Development Committee

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

A BILL ENTITLED

1 AN ORDINANCE concerning

2 **Short-Term Residential Rentals – Regulation and Taxation**

3 FOR the purpose of extending the hotel tax to certain transactions facilitated by hosting
4 platforms; requiring the licensing of short-term residential rental units; defining certain
5 terms; providing for the denial, suspension, or revocation of short-term residential rental
6 licenses under certain circumstances; providing for judicial and appellate review of
7 administrative decisions relating to the licensing of short-term residential rental units;
8 imposing certain penalties; clarifying and conforming related provisions; providing for a
9 special effective date; and generally relating to the regulation and taxation of short-term
10 residential rentals.

11 BY adding

12 Article 15 - Licensing and Regulation
13 Sections 48-1 through 48-26, to be under the new subtitle,
14 “Subtitle 48. Short-Term Residential Rentals”
15 Baltimore City Code
16 (Edition 2000)

17 BY repealing and reordaining with amendments

18 Article 28 - Taxes
19 Sections 21-1, 21-2, and 21-4(a)
20 Baltimore City Code
21 (Edition 2000)

22 BY adding

23 Article 1 - Mayor, City Council, and Municipal Agencies
24 Section(s) 40-14(e)(2)(Subtitle 48)
25 Baltimore City Code
26 (Edition 2000)

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

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

Council Bill 18-0189

Baltimore City Code

Article 15 . Licensing and Regulation

SUBTITLE 48. SHORT-TERM RESIDENTIAL RENTALS

PART 1. DEFINITIONS; GENERAL PROVISIONS

§ 48-1. DEFINITIONS.

(A) *IN GENERAL.*

IN THIS SUBTITLE, THE FOLLOWING TERMS HAVE THE MEANINGS INDICATED.

(B) *BOOKING TRANSACTION.*

“BOOKING TRANSACTION” MEANS A RESERVATION TRANSACTION BETWEEN A HOST AND A PROSPECTIVE TRANSIENT GUEST FOR A SHORT-TERM RESIDENTIAL RENTAL.

(C) *DWELLING UNIT.*

“DWELLING UNIT” HAS THE MEANING STATED IN § 202.2 OF THE BALTIMORE CITY BUILDING CODE.

(D) *FINANCE DEPARTMENT; DEPARTMENT.*

“FINANCE DEPARTMENT” OR “DEPARTMENT” MEANS THE BALTIMORE CITY DEPARTMENT OF FINANCE.

(E) *FINANCE DIRECTOR; DIRECTOR.*

“FINANCE DIRECTOR” OR “DIRECTOR” MEANS THE DIRECTOR OF THE BALTIMORE CITY DEPARTMENT OF FINANCE OR THE DIRECTOR’S DESIGNEE.

(F) *HOST.*

“HOST” MEANS THE OWNER OF A DWELLING UNIT WHO PROVIDES OR OFFERS TO PROVIDE ALL OR PART OF THE DWELLING UNIT FOR SHORT-TERM RESIDENTIAL RENTAL USE IN EXCHANGE FOR A FEE.

(G) *HOSTED RENTAL.*

“HOSTED RENTAL” MEANS A SHORT-TERM RESIDENTIAL RENTAL WHERE THE HOST ALSO OCCUPIES THE DWELLING UNIT DURING THE TRANSIENT GUEST’S STAY.

(H) *HOSTING PLATFORM.*

“HOSTING PLATFORM” MEANS AN INTERNET-BASED ENTITY THAT:

- (1) FACILITATES RESERVATIONS OF SHORT-TERM RESIDENTIAL RENTALS;

Council Bill 18-0189

1 (2) SERVES AS A CONDUIT OF COMMUNICATION BETWEEN HOSTS AND TRANSIENT
2 GUESTS; OR

3 (3) OTHERWISE FACILITATES BOOKING TRANSACTIONS FOR SHORT-TERM RESIDENTIAL
4 RENTALS.

5 (i) *PERMANENT RESIDENCE*.

6 (1) “PERMANENT RESIDENCE” MEANS A DWELLING UNIT:

7 (I) IN WHICH THE OWNER RESIDES FOR AN AGGREGATE OF AT LEAST 180 DAYS
8 ANNUALLY; AND

9 (II) THAT IS THE OWNER’S USUAL PLACE OF RETURN FOR HOUSING, AS
10 DOCUMENTED BY AT LEAST ONE OF THE FOLLOWING:

11 (A) DRIVER'S LICENSE;

12 (B) VOTER REGISTRATION; OR

13 (C) OFFICIAL DESIGNATION OF THE DWELLING UNIT AS THE OWNER’S
14 PRINCIPLE RESIDENCE IN ACCORDANCE WITH THE CRITERIA GOVERNING
15 THE STATE HOMESTEAD TAX CREDIT.

16 (2) FOR PURPOSES OF THIS SUBTITLE, A HOST MAY HAVE ONLY 1 “PERMANENT
17 RESIDENCE”.

18 (j) *SHORT-TERM RESIDENTIAL RENTAL*.

19 “SHORT-TERM RESIDENTIAL RENTAL” MEANS THE USE, FACILITATED IN WHOLE OR IN PART
20 BY A HOSTING PLATFORM, OF ALL OR ANY PART OF A DWELLING UNIT TO PROVIDE
21 ACCOMMODATIONS TO TRANSIENT GUESTS FOR SLEEPING OR LODGING PURPOSES IN
22 EXCHANGE FOR A FEE.

23 (k) *TRANSIENT GUEST*.

24 (1) *ANCILLARY DEFINITION OF “TRANSIENT”*.

25 IN THIS SUBSECTION, “TRANSIENT” MEANS ANY PERSON WHO OCCUPIES, OR HAS BEEN
26 GIVEN THE RIGHT TO OCCUPY, SLEEPING OR LODGING ACCOMMODATIONS FOR A
27 PERIOD OF FEWER THAN 90 CONSECUTIVE DAYS.

28 (2) *“TRANSIENT GUEST” DEFINED*.

29 “TRANSIENT GUEST” MEANS ANY TRANSIENT WHO USES A HOSTING PLATFORM TO
30 FACILITATE A SHORT-TERM RESIDENTIAL RENTAL.

31 (l) *UNHOSTED RENTAL*.

32 “UNHOSTED RENTAL” MEANS A SHORT-TERM RESIDENTIAL RENTAL WHERE THE HOST
33 DOES NOT OCCUPY THE DWELLING UNIT DURING THE TRANSIENT GUEST’S STAY.

Council Bill 18-0189

1 **§ 48-2. MANDATORY, PROHIBITORY, AND PERMISSIVE TERMS.**

2 (A) *MANDATORY TERMS.*

3 “MUST” AND “SHALL” ARE EACH MANDATORY TERMS USED TO EXPRESS A REQUIREMENT
4 OR TO IMPOSE A DUTY.

5 (B) *PROHIBITORY TERMS.*

6 “MAY NOT” AND “NO ... MAY” ARE EACH MANDATORY NEGATIVE TERMS USED TO
7 ESTABLISH A PROHIBITION.

8 (C) *PERMISSIVE TERMS.*

9 “MAY” IS PERMISSIVE.

10 **§ 48-3. RULES AND REGULATIONS.**

11 (A) *IN GENERAL.*

12 THE FINANCE DIRECTOR MUST ADOPT RULES AND REGULATIONS TO CARRY OUT THIS
13 SUBTITLE.

14 (B) *FILING WITH LEGISLATIVE REFERENCE.*

15 A COPY OF ALL RULES AND REGULATIONS ADOPTED UNDER THIS SUBTITLE MUST BE FILED
16 WITH THE DEPARTMENT OF LEGISLATIVE REFERENCE BEFORE THEY TAKE EFFECT.

17 **§§ 48-4 to 48-5. {RESERVED}**

18 ***PART 2. LICENSING***

19 **§ 48-6. LICENSE REQUIRED.**

20 (A) *IN GENERAL.*

21 NO PERSON MAY OPERATE A SHORT-TERM RESIDENTIAL RENTAL WITHOUT A CURRENTLY
22 EFFECTIVE LICENSE TO DO SO FROM THE FINANCE DIRECTOR.

23 (B) *APPLICATION FOR LICENSE..*

24 THE APPLICATION FOR AN INITIAL OR RENEWAL SHORT-TERM RESIDENTIAL RENTAL
25 LICENSE MUST BE MADE IN THE FORM AND CONTAIN THE INFORMATION AND
26 DOCUMENTATION THAT THE FINANCE DIRECTOR REQUIRES.

27 **§ 48-7. LICENSING PREREQUISITES.**

28 (A) *LIMITATIONS.*

29 A SHORT-TERM RESIDENTIAL RENTAL LICENSE MAY BE ISSUED ONLY:

Council Bill 18-0189

1 (1) TO THE OWNER OF THE DWELLING UNIT TO BE USED FOR SHORT-TERM RESIDENTIAL
2 RENTALS; AND

3 (2) FOR A MAXIMUM OF 2 DWELLING UNITS, SO LONG AS 1 OF THE DWELLING UNITS IS
4 THE OWNER'S PERMANENT RESIDENCE.

5 (B) *ADDITIONAL REQUIREMENTS.*

6 (1) *IN GENERAL.*

7 ALL APPLICANTS FOR AN INITIAL OR RENEWAL LICENSE MUST MEET THE FOLLOWING
8 REQUIREMENTS.

9 (2) *PROOF OF OWNER'S PERMANENT RESIDENCE.*

10 THE OWNER MUST PROVIDE PROOF THAT THE DWELLING UNIT (OR, IF 2 DWELLING
11 UNITS ARE APPLIED FOR, 1 OF THOSE UNITS) IS THE OWNER'S PERMANENT RESIDENCE.

12 (3) *NON-OWNER-OCCUPIED DWELLINGS.*

13 FOR ANY DWELLING UNIT THAT IS A "NON-OWNER-OCCUPIED DWELLING UNIT" (AS
14 DEFINED IN CITY CODE ARTICLE 13, SUBTITLE 4 {"REGISTRATION OF NON-OWNER-
15 OCCUPIED DWELLINGS ..."}):

16 (I) THE DWELLING UNIT MUST BE CURRENTLY REGISTERED, AS REQUIRED BY THAT
17 SUBTITLE 4;

18 (II) ALL REGISTRATION FEES AND ALL RELATED INTEREST REQUIRED BY THAT
19 SUBTITLE 4 MUST HAVE BEEN PAID; AND

20 (III) ALL OTHER REQUIREMENTS OF ARTICLE 13 APPLICABLE TO NON-OWNER-
21 OCCUPIED DWELLING UNITS MUST BE COMPLIED WITH.

22 (4) *SALES AND USE TAX.*

23 THE OWNER MUST BE REGISTERED WITH THE STATE COMPTROLLER FOR THE
24 COLLECTION OF THE STATE'S SALES AND USE TAX.

25 **§ 48-8. LICENSE TERM AND RENEWAL.**

26 (A) *TERM.*

27 EACH SHORT-TERM RESIDENTIAL RENTAL LICENSE EXPIRES ANNUALLY ON THE
28 ANNIVERSARY OF ITS ISSUANCE.

29 (B) *RENEWAL.*

30 (1) BEFORE A LICENSE EXPIRES, THE HOST MAY APPLY TO RENEW IT FOR AN ADDITIONAL
31 1-YEAR TERM.

Council Bill 18-0189

1 (2) THE RENEWAL APPLICATION MUST BE SUBMITTED TO THE FINANCE DEPARTMENT,
2 WITH THE APPLICABLE ANNUAL FEE, AT LEAST 30 DAYS BEFORE THE CURRENT LICENSE
3 EXPIRES.

4 **§ 48-9. LICENSE FEE.**

5 THE ANNUAL LICENSE FEE FOR A SHORT-TERM RESIDENTIAL RENTAL LICENSE IS \$100 PER
6 DWELLING UNIT, SUBJECT TO ADJUSTMENT IN ACCORDANCE WITH THE CITY FEE POLICY.

7 **§§ 48-10 TO 48-14. {RESERVED}**

8 ***PART 3. OPERATIONAL REQUIREMENTS***

9 **§ 48-15. HOSTS.**

10 (A) *IN GENERAL.*

11 ALL HOSTS MUST COMPLY THE FOLLOWING REQUIREMENTS.

12 (B) *NUMBER OF RENTAL DAYS.*

13 (1) *UNHOSTED RENTALS.*

14 A DWELLING UNIT MAY BE USED FOR UNHOSTED RENTALS NO MORE THAN 60 DAYS IN
15 ANY LICENSE YEAR.

16 (2) *HOSTED RENTALS.*

17 A DWELLING UNIT MAY BE USED FOR HOSTED RENTALS AN UNLIMITED NUMBER OF
18 DAYS IN A LICENSE YEAR.

19 (C) *HOMEOWNERS' ASSOCIATION, ETC., REGULATIONS.*

20 THE USE OF A DWELLING UNIT FOR SHORT-TERM RESIDENTIAL RENTALS MUST COMPLY
21 WITH ALL APPLICABLE REGULATIONS OF ANY GOVERNING HOMEOWNERS' ASSOCIATION
22 OR CONDOMINIUM REGIME.

23 (D) *CITY CODES COMPLIANCE.*

24 THE DWELLING UNIT MUST BE MAINTAINED IN COMPLIANCE WITH THE CITY BUILDING,
25 FIRE, AND RELATED CODES ARTICLE, THE CITY HEALTH ARTICLE, AND THE ZONING
26 CODE OF BALTIMORE CITY.

27 (E) *RECORD OF RENTALS AND GUESTS.*

28 THE HOST MUST:

29 (1) MAKE A RECORD, IN THE FORM AND CONTAINING THE INFORMATION REQUIRED BY
30 THE RULES AND REGULATIONS ADOPTED UNDER THIS SUBTITLE, OF ALL OF THE
31 HOST'S SHORT-TERM RESIDENTIAL RENTALS AND THEIR RESPECTIVE TRANSIENT
32 GUESTS;

Council Bill 18-0189

1 (2) MAINTAIN THAT RECORD FOR AT LEAST THE PERIOD OF YEARS REQUIRED BY THE
2 RULES AND REGULATIONS ADOPTED UNDER THIS SUBTITLE; AND

3 (3) ON REQUEST, MAKE THAT RECORD AVAILABLE FOR INSPECTION BY THE FINANCE
4 DEPARTMENT.

5 (F) *POSTING EMERGENCY CONTACT.*

6 (1) DURING THE TERM OF ANY UNHOSTED RENTAL, THE HOST MUST PROMINENTLY
7 DISPLAY, IN AN AREA OF THE DWELLING UNIT THAT IS READILY ACCESSIBLE TO THE
8 TRANSIENT GUESTS, EMERGENCY CONTACT INFORMATION FOR A REPRESENTATIVE OF
9 THE HOST.

10 (2) THIS REPRESENTATIVE MUST RESIDE WITHIN 15 MILES OF THE DWELLING UNIT AND BE
11 ACCESSIBLE FOR THE ENTIRETY TERM OF THE UNHOSTED RENTAL.

12 (G) *POSTING NOTICE OF LICENSURE.*

13 AT ALL TIMES DURING THE TERM OF A SHORT-TERM RESIDENTIAL RENTAL, THE HOST MUST
14 PROMINENTLY DISPLAY A SIGN, IN THE FORM AND MANNER REQUIRED BY THE RULES AND
15 REGULATIONS ADOPTED UNDER THIS SUBTITLE, STATING THAT THE FACILITY IS LICENSED
16 FOR SHORT-TERM RESIDENTIAL RENTALS.

17 (H) *DISPLAYING LICENSE NUMBER ON HOSTING PLATFORM.*

18 THE HOST MUST INCLUDE HIS OR HER LICENSE NUMBER IN ANY ADVERTISEMENT OR
19 LISTING OF THE DWELLING UNIT ON A HOSTING PLATFORM.

20 **§ 48-16. HOSTING PLATFORMS.**

21 (A) *IN GENERAL.*

22 HOSTING PLATFORMS MUST COMPLY THE FOLLOWING REQUIREMENTS.

23 (B) *VERIFICATION OF HOST'S BONA FIDES.*

24 (1) NO HOSTING PLATFORM MAY ADVERTISE, LIST, OR OTHERWISE FACILITATE BOOKING
25 TRANSACTIONS FOR A SHORT-TERM RESIDENTIAL RENTAL IN THE CITY WITHOUT
26 HAVING VERIFIED WITH THE FINANCE DEPARTMENT THAT THE LICENSE OF THE HOST IS
27 VALID AND THAT THE ADDRESS OF THE DWELLING UNIT MATCHES THE ADDRESS
28 LISTED FOR THE LICENSE.

29 (2) A HOSTING PLATFORM THAT HAS VERIFIED THE VALIDITY OF A LICENSE FOR A SHORT-
30 TERM RESIDENTIAL RENTAL IS NOT REQUIRED TO RE-VERIFY THE VALIDITY OF THE
31 LICENSE, UNLESS:

32 (i) THE FINANCE DEPARTMENT HAS NOTIFIED THE HOSTING PLATFORM THAT THE
33 DWELLING UNIT CANNOT LAWFULLY BE USED FOR A SHORT-TERM
34 RESIDENTIAL RENTAL; OR

Council Bill 18-0189

1 (II) THE HOST HAS CEASED TO OFFER SHORT-TERM RESIDENTIAL RENTALS
2 THROUGH THAT HOSTING PLATFORM FOR A PERIOD OF 12 MONTHS OR MORE
3 SINCE THE LICENSE WAS LAST VERIFIED.

4 (3) IF THE FINANCE DEPARTMENT NOTIFIES A HOSTING PLATFORM THAT A DWELLING UNIT
5 CANNOT LAWFULLY BE USED FOR A SHORT-TERM RESIDENTIAL RENTAL, THE HOSTING
6 PLATFORM MAY NOT ADVERTISE, LIST, OR OTHERWISE FACILITATE BOOKING
7 TRANSACTIONS FOR THAT DWELLING UNTIL IT RECEIVES SUBSEQUENT CONFIRMATION
8 FROM THE DEPARTMENT THAT THE SHORT-TERM RESIDENTIAL RENTAL CAN
9 LAWFULLY BE PROVIDED.

10 (C) *RENTAL RECORDS.*

11 (1) *IN GENERAL.*

12 A HOSTING PLATFORM MUST:

13 (I) MAKE A RECORD OF ALL SHORT-TERM RESIDENTIAL RENTALS IN BALTIMORE
14 CITY FACILITATED BY THAT PLATFORM;

15 (II) MAINTAIN THAT RECORD FOR AT LEAST THE PERIOD OF YEARS REQUIRED BY
16 THE RULES AND REGULATIONS ADOPTED UNDER THIS SUBTITLE; AND

17 (III) ON REQUEST, MAKE THAT RECORD AVAILABLE FOR INSPECTION BY THE
18 FINANCE DEPARTMENT.

19 (2) *CONTENTS.*

20 THESE RECORDS MUST INCLUDE, FOR EACH SHORT-TERM RESIDENTIAL RENTAL:

21 (I) THE NAME AND LICENSE NUMBER OF THE HOST WHO PROVIDED THE SHORT-
22 TERM RESIDENTIAL RENTAL;

23 (II) THE STREET ADDRESS OF THE SHORT-TERM RESIDENTIAL RENTAL;

24 (III) THE DATE OF THE BOOKING TRANSACTION;

25 (IV) THE NAME AND ADDRESS OF THE TRANSIENT GUEST WHO BOOKED THE SHORT-
26 TERM RESIDENTIAL RENTAL;

27 (V) THE START AND END DATES OF THE SHORT-TERM RESIDENTIAL RENTAL;

28 (VI) THE RENT AND OTHER FEES CHARGED BY THE HOST AND BY THE HOSTING
29 PLATFORM FOR PROVIDING OR FACILITATING THE SHORT-TERM RESIDENTIAL
30 RENTAL AND RELATED SERVICES; AND

31 (VII) ANY OTHER INFORMATION REQUIRED BY THE RULES AND REGULATIONS
32 ADOPTED UNDER THIS SUBTITLE.

Council Bill 18-0189

1 (D) *DISPLAY OF LICENSE NUMBERS.*

2 IN ANY ADVERTISEMENT OR LISTING OF A DWELLING UNIT AVAILABLE FOR SHORT-TERM
3 RESIDENTIAL RENTALS IN BALTIMORE CITY, HOSTING PLATFORMS MUST INCLUDE THE
4 LICENSE NUMBERS OF THE HOSTS OFFERING THOSE RENTALS.

5 **§§ 48-17 TO 48-20 {RESERVED}**

6 ***PART 4. ADMINISTRATIVE SANCTIONS***

7 **§ 48-21. DENIAL, SUSPENSION, OR REVOCATION OF LICENSE – IN GENERAL.**

8 SUBJECT TO THE HEARING PROVISIONS OF § 48-22 OF THIS SUBTITLE, THE FINANCE DIRECTOR
9 MAY DENY, SUSPEND, OR REVOKE A SHORT-TERM RESIDENTIAL RENTAL LICENSE OR RENEWAL
10 LICENSE FOR ANY OF THE FOLLOWING CAUSES:

- 11 (1) MAKING ANY MATERIAL FALSE STATEMENT IN AN APPLICATION FOR AN INITIAL OR
12 RENEWAL LICENSE;
- 13 (2) FRAUDULENTLY OR DECEPTIVELY OBTAINING THE LICENSE FOR ONESELF OR FOR
14 ANOTHER;
- 15 (3) FRAUDULENTLY OR DECEPTIVELY USING THE LICENSE;
- 16 (4) FAILING TO ABATE WITHIN 120 DAYS OF ISSUANCE ANY VIOLATION NOTICE,
17 ORDER, OR CITATION FOR VIOLATING ANY PROVISION OF THE CITY BUILDING, FIRE,
18 AND RELATED CODES ARTICLE, THE CITY HEALTH ARTICLE, OR THE ZONING
19 CODE OF BALTIMORE CITY; OR
- 20 (5) FAILING TO COMPLY WITH ANY PROVISION OF THIS SUBTITLE OR OF ANY RULE OR
21 REGULATION ADOPTED UNDER THIS SUBTITLE.

22 **§ 48-22. DENIAL, SUSPENSION, OR REVOCATION OF LICENSE – NOTICE AND HEARING.**

23 (A) *IN GENERAL.*

24 NO LICENSE MAY BE DENIED, SUSPENDED, OR REVOKED UNDER THIS SUBTITLE UNLESS THE
25 FINANCE DIRECTOR FIRST GIVES THE LICENSEE:

- 26 (1) NOT LESS THAN 10 DAYS NOTICE IN WRITING OF THE DIRECTOR’S INTENT TO DENY,
27 SUSPEND, OR REVOKE THE LICENSE; AND
- 28 (2) AN OPPORTUNITY TO BE HEARD AS TO WHY THE LICENSE SHOULD NOT BE DENIED,
29 SUSPENDED, OR REVOKED.

30 (B) *EXCEPTION.*

31 THE FINANCE DIRECTOR MAY DENY, SUSPEND, OR REVOKE A LICENSE WITHOUT PRIOR
32 NOTICE AND OPPORTUNITY TO BE HEARD IF, IN THE OPINION OF THE FINANCE DIRECTOR
33 OR OF THE FIRE CHIEF, HOUSING COMMISSIONER, HEALTH COMMISSIONER, OR POLICE

Council Bill 18-0189

1 COMMISSIONER, THE HEALTH, SAFETY, OR WELFARE OF THE OCCUPANTS OR OF THE
2 GENERAL PUBLIC ARE IN IMMINENT DANGER.

3 § 48-23. JUDICIAL AND APPELLATE REVIEW.

4 (A) *JUDICIAL REVIEW.*

5 A PERSON AGGRIEVED BY A DECISION OF THE FINANCE DIRECTOR UNDER THIS SUBTITLE
6 MAY SEEK JUDICIAL REVIEW OF THAT DECISION BY PETITION TO THE CIRCUIT COURT FOR
7 BALTIMORE CITY IN ACCORDANCE WITH THE MARYLAND RULES OF PROCEDURE.

8 (B) *STAYS.*

9 (1) THE FILING OF A PETITION FOR JUDICIAL REVIEW DOES NOT STAY THE DECISION OF THE
10 COMMISSIONER.

11 (2) HOWEVER, ON MOTION AND AFTER HEARING, THE COURT MAY GRANT A STAY AS
12 PROVIDED IN THE MARYLAND RULES OF PROCEDURE.

13 (C) *APPELLATE REVIEW.*

14 A PARTY TO THE JUDICIAL REVIEW MAY APPEAL THE COURT'S FINAL JUDGMENT TO THE
15 COURT OF SPECIAL APPEALS IN ACCORDANCE WITH THE MARYLAND RULES OF
16 PROCEDURE.

17 § 48-24 {*RESERVED*}

18 *PART 5. ENFORCEMENT*

19 § 48-25. ENFORCEMENT BY ENVIRONMENTAL CITATION.

20 (A) *IN GENERAL.*

21 IN ADDITION TO ANY OTHER CIVIL OR CRIMINAL REMEDY OR ENFORCEMENT PROCEDURE,
22 THIS SUBTITLE MAY BE ENFORCED BY ISSUANCE OF AN ENVIRONMENTAL CITATION UNDER
23 CITY CODE ARTICLE 1, SUBTITLE 40 {"ENVIRONMENTAL CONTROL BOARD"}.

24 (B) *PROCESS NOT EXCLUSIVE.*

25 THE ISSUANCE OF A CITATION TO ENFORCE THIS SUBTITLE DOES NOT PRECLUDE PURSUING
26 ANY OTHER CIVIL OR CRIMINAL REMEDY OR ENFORCEMENT ACTION AUTHORIZED BY LAW.

27 § 48-26. PENALTIES.

28 (A) *IN GENERAL.*

29 ANY PERSON WHO VIOLATES ANY PROVISION OF THIS SUBTITLE (INCLUDING ANY OFFENSE
30 LISTED IN § 48-21 OF THIS SUBTITLE AS POTENTIAL CAUSE FOR A DENIAL, SUSPENSION, OR
31 REVOCATION OF A LICENSE) OR ANY PROVISION OF A RULE OR REGULATION ADOPTED

Council Bill 18-0189

1 UNDER THIS SUBTITLE IS GUILTY OF A MISDEMEANOR AND, ON CONVICTION, IS SUBJECT TO
2 A FINE OF NOT MORE THAN \$500 FOR EACH OFFENSE.

3 (B) *EACH DAY A SEPARATE OFFENSE.*

4 EACH DAY THAT A VIOLATION CONTINUES IS A SEPARATE OFFENSE.

5 **Article 28. Taxes**

6 **Subtitle 21. Hotel Room Tax**

7 **§ 21-1. Definitions.**

8 (a) *In general.*

9 In this subtitle, the following terms have the meanings indicated.

10 (b) *Gross amounts of money.*

11 “Gross amounts of money” means the total gross payments of any kind or character
12 (including cash, credit, property, and services), [received in a retail transaction for which
13 real property is rented,] whether received in money or otherwise, without any deduction
14 for charges or other amounts for any services necessary to complete the transaction.

15 (c) *Hotel.*

16 “Hotel” means a building containing sleeping accommodations for more than 5 persons
17 and open to the transient public.

18 (d) *Owners or operators of hotels.*

19 “Owners or operators of hotels” means any person:

20 (1) possessing or having an ownership interest in a hotel;

21 (2) engaged in the business of operating a hotel; or

22 (3) receiving any consideration for the rental of a hotel room for sleeping
23 accommodations, including, without limitation, any broker, service provider, or
24 other intermediary:

25 (i) with which a hotel has contracted to arrange for the rental of a hotel room
26 for sleeping accommodations; or

27 (ii) that has acquired any hotel room for subsequent rental from the hotel for
28 sleeping accommodations.

Council Bill 18-0189

1 (E) *SHORT-TERM RESIDENTIAL RENTAL (AND RELATED TERMS)*.

2 “SHORT-TERM RESIDENTIAL RENTAL” AND RELATED TERMS (SUCH AS “BOOKING
3 TRANSACTION”, “DWELLING UNIT”, “HOST”, “HOSTING PLATFORM”, AND “TRANSIENT
4 GUEST”) HAVE THE RESPECTIVE MEANINGS STATED IN CITY CODE ARTICLE 15, SUBTITLE
5 48 {“SHORT-TERM RESIDENTIAL RENTALS”}.

6 (F) [e] *Transient guest or tenant*.

7 “Transient guest or tenant” means a person or persons renting, using, or occupying a
8 room or rooms FOR FEWER THAN 90 CONSECUTIVE DAYS:

9 (1) in a hotel for sleeping accommodations [for less than 90 consecutive days]; OR

10 (2) IN A DWELLING UNIT FOR A SHORT-TERM RESIDENTIAL RENTAL.

11 **§ 21-2. Tax imposed.**

12 A tax of 9.5%, TO BE PAID AND COLLECTED AS PROVIDED IN THIS SUBTITLE, is levied and
13 imposed on all gross amounts of money THAT ARE [paid to]:

14 (1) PAID TO the owners or operators hotels in the City by transient guests or tenants for
15 renting, using, or occupying a room or rooms for sleeping accommodations[, to be
16 paid and collected as provided in this subtitle];

17 (2) PAID TO HOSTING PLATFORMS BY TRANSIENT GUESTS FOR BOOKING OR OTHERWISE
18 FACILITATING SHORT-TERM RESIDENTIAL RENTALS; OR

19 (3) PAID TO HOSTS BY TRANSIENT GUESTS FOR PROVIDING SHORT-TERM RESIDENTIAL
20 RENTALS.

21 **§ 21-4. Collections.**

22 (a) [*Hotel to collect and remit.*] *TAX TO BE COLLECTED AND REMITTED.*

23 Every person, firm, association, or corporation [owning or operating any hotel in
24 Baltimore City] SUBJECT TO THE TAX IMPOSED BY § 21-2 {“TAX IMPOSED”} OF THIS
25 SUBTITLE:

26 (1) shall collect the tax levied and imposed by this subtitle from the persons paying
27 the rental or other charges for the use or occupancy of any room or rooms for
28 sleeping accommodations [in his or its hotel]; and

29 (2) shall pay the tax to the Director of Finance on or before the 25th day of each
30 month.

31

Council Bill 18-0189

Article 1. Mayor, City Council, and Municipal Agencies

Subtitle 40. Environmental Control Board

§ 40-14. Offenses to which subtitle applies.

(e) Provisions and penalties enumerated.

(2) Article 15. Licensing and Regulation

SUBTITLE 48. SHORT-TERM RESIDENTIAL RENTALS

§ 48-6. LICENSE REQUIRED {FOR HOST}	\$500
§ 48-16. {OPERATIONAL REQUIREMENTS FOR} HOSTING PLATFORMS	\$1,000
§ 48-21. {OFFENSES THERE LISTED AS CAUSE FOR} DENIAL, SUSPENSION, OR REVOCATION OF LICENSE	\$500
ALL OTHER PROVISIONS	\$250

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

SECTION 3. AND BE IT FURTHER ORDAINED, That this Ordinance takes effect on the 180th day after the date it is enacted.

