



Legislation Details (With Text)

File #: 11-0640 **Version:** 0 **Name:** Hotel Room Tax - Penalty
Type: Ordinance **Status:** Enacted
File created: 1/24/2011 **In control:** City Council
On agenda: **Final action:** 12/5/2011
Enactment date: **Enactment #:** 11-561
Title: 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; and generally relating to the imposition and enforcement of the hotel room tax.

Sponsors: James B. Kraft, Helen L. Holton, Rochelle Spector, Bill Henry, Sharon Green Middleton, Warren Branch, William "Pete" Welch, Carl Stokes, President Young, Robert Curran, William H. Cole, IV, Edward Reisinger

Indexes: Hotel Room Tax, Penalties, Tax

Code sections:

Attachments: 1. 11-0640 - 1st Reader.pdf, 2. Visit Baltimore - 11-0640.pdf, 3. BDC - 11-0640.pdf, 4. Finance - 11-0640.pdf, 5. Law - 11-0640.pdf, 6. Baltimore Hotel Corp - 11-0640.pdf, 7. 11-0640 - Enrolled 3rd Reader.pdf

Date	Ver.	Action By	Action	Result
12/5/2011	0	City Council	Approved and Sent to the Mayor	
12/5/2011	0	Mayor	Signed by Mayor	
11/21/2011	0	City Council	Amended	
11/21/2011	0	City Council	3rd Reader, Enrolled for Final Passage	
11/14/2011	0	Taxation, Finance and Economic Development Committee	Recommended Favorably with Amendment	
11/14/2011	0	City Council	Advanced to 3rd Rdr., Adopted Comm. Report	
9/26/2011	0	Taxation, Finance and Economic Development Committee	Scheduled for a Public Hearing	
1/27/2011	0	The City Council	Referred for a Report	
1/27/2011	0	The City Council	Referred for a Report	
1/27/2011	0	The City Council	Referred for a Report	
1/27/2011	0	The City Council	Referred for a Report	
1/27/2011	0	The City Council	Referred for a Report	
1/24/2011	0	City Council	Assigned	
1/24/2011	0	City Council	Introduced	

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

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INTRODUCTORY*

CITY OF BALTIMORE
COUNCIL BILL

Introduced by: Councilmember Kraft

A BILL ENTITLED

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; 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

§ 215. Interest and civil penalties.

(a) In general.

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

- (1) interest on the amount of tax due at the rate of 1% for each month or part of a month that the tax is overdue;
and
- (2) a penalty of [100%] 10% of the amount of tax due.

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 30th day after the date

it is enacted.

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