



Legislation Text

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Introduced by: The Council President
At the request of: The Administration (Department of Finance)

A Bill Entitled

An Ordinance concerning
Hotel Tax - Short Term Rentals and Hosting Intermediaries

For the purpose of clarifying what types of rented sleeping accommodations are subject to the City's hotel tax; extending the hotel tax to certain transactions facilitated by hosting intermediaries; defining certain terms; clarifying and conforming related provisions; and generally related to the hotel tax.

By repealing and reordaining, with amendments

Article 28 - Taxes
Section 21-1, 21-2, and 21-4(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

§ 21-1. Definitions.

(a) *In general.*

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

(b) *Gross amounts of money.*

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

(c) *Hosting intermediary.*

“Hosting intermediary” means a person, other than an owner or operator of a hotel, who charges any fee for facilitating the sale or use of sleeping accommodations in a hotel.

(d) [(c)] *Hotel.*

(1) *In general.*

“Hotel” means a building containing sleeping accommodations for [more than 5 persons and open to the transient public] 1 or more transient guests or tenants.

(2) *Inclusions.*

“Hotel” includes, by way of illustration and not limitation, a bed and breakfast establishment, a bed and breakfast home, or an apartment hotel, as these terms are defined in the Zoning Code Article.

(e) [(d)] *Owners or operators of hotels.*

“Owners or operators of hotels” means any person:

- (1) possessing or having an ownership interest in a hotel;
- (2) engaged in the business of operating a hotel; or
- (3) receiving any consideration for the rental of a hotel room for sleeping accommodations, including, without limitation, any broker, service provider, or other intermediary:
 - (i) with which a hotel has contracted to arrange for the rental of a hotel room for sleeping accommodations; or
 - (ii) that has acquired any hotel room for subsequent rental from the hotel for sleeping accommodations.

(f) [(e)] *Transient guest or tenant.*

“Transient guest or tenant” means a person [or persons] renting, using, or occupying a room [or rooms] in a hotel for sleeping accommodations for less than 90 consecutive days.

§ 21-2. Tax imposed.

A tax of 9.5%, to be paid and collected as provided in this subtitle, is levied and imposed on all gross amounts of money paid to:

- (1) 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]; or
- (2) a hosting intermediary by transient guests or tenants for facilitating a transaction relating to renting, using, or occupying a room or rooms in a hotel located in the City for sleeping accommodations.

§ 21-4. Collections.

(a) [*Hotel to collect and remit.*] *Tax to be collected and remitted.*

Every person, firm, association, or corporation [owning or operating any hotel in Baltimore City] subject to the tax imposed by § 21-2 {“Tax imposed”} of this subtitle:

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

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

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.