



## Legislation Text

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**File #:** 11-0640, **Version:** 0

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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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