



Legislation Details (With Text)

File #: 07-0664 **Version:** 0 **Name:** Hotel Room Tax - Clarification
Type: Ordinance **Status:** Enacted
File created: 5/7/2007 **In control:** City Council
On agenda: **Final action:** 8/14/2007
Enactment date: **Enactment #:** 07-495
Title: Hotel Room Tax - Clarification

FOR the purpose of defining certain terms to clarify and conform certain provisions; providing for a special effective date; and generally related to the application of the hotel room tax.

Sponsors: City Council President (Administration)

Indexes: Clarification, Hotel Room Tax, Tax

Code sections:

Attachments: 1. 07-0664 - 1st Reader.pdf, 2. 07-0664 - 3rd Reader.pdf

Date	Ver.	Action By	Action	Result
8/14/2007	0	Mayor	Signed by Mayor	
8/13/2007	0	City Council	Approved and Sent to the Mayor	
7/16/2007	0	City Council	Advanced to 3rd Rdr., Adopted Comm. Report	
7/16/2007	0	Taxation and Finance Committee	Recommended Favorably with Amendment	
6/11/2007	0	Taxation and Finance Committee	Scheduled for a Public Hearing	
5/10/2007	0	The City Council	Referred for a Report	
5/10/2007	0	The City Council	Referred for a Report	
5/10/2007	0	The City Council	Referred for a Report	
5/10/2007	0	The City Council	Referred for a Report	
5/10/2007	0	The City Council	Referred for a Report	
5/7/2007	0	City Council	Assigned	
5/7/2007	0	City Council	Introduced	

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

* WARNING: THIS IS AN UNOFFICIAL, INTRODUCTORY COPY OF THE BILL.
THE OFFICIAL COPY CONSIDERED BY THE CITY COUNCIL IS THE FIRST READER COPY.
INTRODUCTORY*

CITY OF BALTIMORE
COUNCIL BILL

Introduced by: The Council President

At the request of: The Administration (Department of Finance)

A BILL ENTITLED

AN ORDINANCE concerning
Hotel Room Tax - Clarification

FOR the purpose of defining certain terms to clarify and conform certain provisions; providing for a special effective date; and generally related to the application of the hotel room tax.

BY repealing and reordaining, with amendments

Article 28 - Taxes

Section(s) 21-1

Baltimore City Code

(Edition 2000)

Preamble

The obvious intent of the original and existing Hotel Room Tax law is to levy the tax on all payments by transient hotel guests or tenants made in furtherance of the rental of hotel rooms. The purpose of this technical amendment is to affirm that intent by clarifying the technical scope of certain terms used in the law, thus facilitating the full and proper collection of the tax as originally intended.

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.

[As used in] 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) [(b)] Hotel.

"Hotel" [shall mean] MEANS a building containing sleeping accommodations for more than 5 persons and open to the transient public.

(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, 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; OR
 - (II) THAT HAS ACQUIRED ANY HOTEL ROOM FOR SUBSEQUENT RENTAL FROM THE HOTEL.
- (E) [(c)] Transient guest or tenant.

"Transient guest or tenant" [shall mean] MEANS a person or persons renting, using, or occupying a room or rooms in a hotel for less than 90 consecutive days.

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 if any provision of this Ordinance or the application of this Ordinance to any person or circumstance is held invalid for any reason, the invalidity does not affect any other provision or any other application of this Ordinance, and for this purpose the provisions of this Ordinance are declared severable.

SECTION 4. AND BE IT FURTHER ORDAINED, That this Ordinance takes effect on the date it is enacted.

dlr07-1297~intro/02May07
art28/HtlTx/aa:me

dlr07-1297~intro/02May07
- 2 -
art28/HtlTx/aa:me