

FINAL

COUNTY COUNCIL OF ANNE ARUNDEL COUNTY, MARYLAND

Legislative Session 2023, Legislative Day No. 9

Bill No. 38-23

Introduced by Mr. Smith, Chair
(by request of the County Executive)

By the County Council, May 1, 2023

Introduced and first read on May 1, 2023
Public Hearings set for and held on May 11 and May 18, 2023
Bill VOTED on June 14, 2023

By Order: Laura Corby, Administrative Officer

A BILL ENTITLED

1 AN ORDINANCE concerning: Finance, Taxation, and Budget – Use or Occupancy Tax
2
3 FOR the purpose of increasing the occupancy tax on the rent paid for the use of a short-
4 term rental; and generally relating to finance, taxation, and budget.

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6 BY repealing and reenacting, with amendments: § 4-6-105(b)
7 Anne Arundel County Code (2005, as amended)

8
9 SECTION 1. *Be it enacted by the County Council of Anne Arundel County, Maryland,*
10 That Section(s) of the Anne Arundel County Code (2005, as amended) read as follows:

11 **ARTICLE 4. FINANCE, TAXATION, AND BUDGET**

12 **TITLE 6. TAXES ON SERVICES AND COMMODITIES**

13 **4-6-105. Use or occupancy tax.**

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16 (b) **Levy and amount of tax.** There is an occupancy tax levied on the rent paid for the
17 use of a short-term rental in the County. The rate of the tax is ~~[[7%]]~~ 8% of the rent. The
18 occupancy tax levied under this section shall be considered the hotel tax referred to in §
19 20-603 of the Local Government Article of the State Code.
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23 SECTION 2. *And be it further enacted,* That this Ordinance shall take effect on July 1,
24 2023.

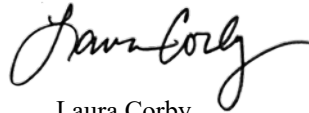
EXPLANATION: CAPITALS indicate new matter added to existing law.
[[Brackets]] indicate matter deleted from existing law.
Captions and taglines in **bold** in this bill are catchwords and are not law.

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READ AND PASSED this 14th day of June, 2023

By Order:

A handwritten signature in black ink, appearing to read "Laura Corby", written in a cursive style.

Laura Corby
Administrative Officer

I HEREBY CERTIFY THAT THIS IS A TRUE AND CORRECT COPY OF
BILL NO. 38-23 THE ORIGINAL OF WHICH IS RETAINED IN THE FILES
OF THE COUNTY COUNCIL.

A handwritten signature in black ink, appearing to read "Laura Corby", written in a cursive style.

Laura Corby
Administrative Officer