

COUNTY COUNCIL OF BALTIMORE COUNTY, MARYLAND
Legislative Session 2016, Legislative Day No. 20

Bill No. 84-16

Councilmembers Almond, Quirk, Marks, Crandell & Bevins

By the County Council, November 21, 2016

A BILL
ENTITLED

AN ACT concerning

Transient Occupancy Tax

FOR the purpose of requiring that a certain percentage of the Transient Occupancy Tax be allocated to the Office of Tourism and Promotion; and generally relating to the Transient Occupancy Tax.

BY repealing and re-enacting, with amendments
Section 11-4-402
Article 11 - Taxation
Title 4 - Various Taxes
Subtitle 4 - Transient Occupancy Tax
Baltimore County Code, 2015

WHEREAS, the Baltimore County Office of Tourism and Promotion supports the tourism industry by offering numerous opportunities for residents and visitors to the area to enjoy the County's recreational, cultural, agricultural, and historic sites and attractions; and

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.
[Brackets] indicate matter stricken from existing law.
~~Strike out~~ indicates matter stricken from bill.
Underlining indicates amendments to bill.

WHEREAS, in order for the Office to reach its potential and goals, it is necessary to have the financial and other resources available to fully invest in tourism and promotion of Baltimore County; and

WHEREAS, tourism improves the quality of life for residents and visitors and can help to spur economic growth and bring new businesses to the County; and

WHEREAS, investing in tourism and promotion has the potential to bring a significant return on that investment, while also offering opportunities for matching grants from federal and state governments, as well as opportunities for partnerships with other jurisdictions; and

WHEREAS, the Tourism and Promotion Advisory Council is a body that was created by Executive Order in 2008 to act in an advisory capacity to the Office of Tourism and Promotion on matters related to the tourism industry and promotional events, and whose members comprise volunteers from the business community having a common interest in promoting the many sites and attractions the County has to offer; and

WHEREAS, the Advisory Council is at times an under-utilized resource, given their business and promotional expertise, their enthusiasm to promote tourism opportunities in the County, and their willingness to promote County programs that can enhance the quality of life for tourists and residents; and

WHEREAS, the County Council recognizes the need to provide the Office of Tourism and Promotion with the financial means for additional staff devoted to tourism and promotion of the County, and to allocate additional resources to increasing tourism and promotional opportunities; now therefore,

1 SECTION 1. BE IT ENACTED BY THE COUNTY COUNCIL OF BALTIMORE
2 COUNTY, MARYLAND, that the Laws of Baltimore County read as follows:

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4 Article 11. Taxation.

5 Title 4. Various Taxes.

6 Subtitle 4. Transient Occupancy Tax.

7 § 11-4-402. Established.

8 (a) *Levied and imposed.* In accordance with the authority granted under § 11-1-102 of this
9 article, there is levied and imposed a transient occupancy tax on the room rental paid by a transient
10 for sleeping accommodations.

11 (b) *Rate.*

12 (1) The transient occupancy tax rate is 8% of the room rental paid by a transient.

13 (2) When collected, the tax shall be made a part of the general funds of the county,
14 EXCEPT THAT 8% OF THE AMOUNT COLLECTED SHALL BE ALLOCATED EACH
15 FISCAL YEAR TO THE OPERATING BUDGET OF THE OFFICE OF TOURISM AND
16 PROMOTION TO FUND TOURISM AND TOURISM RELATED ACTIVITIES.

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18 SECTION 3. AND BE IT FURTHER ENACTED, that this Act shall take effect forty-
19 five (45) days after its enactment, and shall apply to the fiscal year beginning July 1, 2017.