

COUNTY COUNCIL OF BALTIMORE COUNTY, MARYLAND  
Legislative Session 2018, Legislative Day No. 15

Bill No. 76-18

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Mrs. Cathy Bevins, Councilwoman

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By the County Council, September 17, 2018

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A BILL  
ENTITLED

AN ACT concerning

Tax on Mobile Homes – Repeal

FOR the purpose of repealing the Tax on Mobile Homes; and generally relating to Taxation and the Tax on Mobile Homes.

BY repealing

Sections 11-4-301 through 11-4-304  
Article 11 – Taxation  
Title 4 – Various Taxes  
Subtitle 3 – Tax on Mobile Homes  
Baltimore County Code, 2015

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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.

1 SECTION 1. BE IT ENACTED BY THE COUNTY COUNCIL OF BALTIMORE  
2 COUNTY, MARYLAND, that Sections 11-4-301 through 11-4-304 of the Baltimore County  
3 Code are hereby repealed as follows:  
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5 ARTICLE 11 -- TAXATION

6 Title 4 – Various Taxes

7 [Subtitle 3 – Tax on Mobile Homes]  
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9 [§ 11-4-301. Application and Exception.

10 (a) Application. This subtitle applies to each person licensed by the Department of Permits,  
11 Approvals and Inspections to operate a mobile home park which has two or more spaces in the  
12 mobile home park in operation.

13 (b) Exception. The tax imposed and levied under this subtitle does not apply to any amounts  
14 paid for gas, electric, water, or sewer services, or consumption.  
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16 § 11-4-302. Established.

17 (a) Imposed and levied. In accordance with the authority granted under § 11-1-102 of this  
18 article, there is a tax on any sum paid for the rental, leasing, or use of any space occupied by a  
19 trailer, mobile home, manufactured home, or other similar structure designed for use as a  
20 dwelling, with or without a permanent foundation and whether or not connected to any utilities.

21 (b) Rate.

22 (1) The tax is 7% of the gross amount paid for the rental of any space in the mobile home  
23 park.

1 (2) The tax on any individual space may not exceed \$20 per month.

2  
3 § 11-4-303. Collection by Operator.

4 (a) Collection. The licensed operator of a mobile home park shall collect the tax on mobile  
5 homes from each renter or lessee.

6 (b) Report and payment to the director. On or before the last day of March, June, September,  
7 and December of each year, the mobile home park operator shall:

8 (1) File a report or return with the Director of Budget and Finance, in a format required  
9 by the Director of Budget and Finance, showing the amount of the tax on mobile homes  
10 collected and due for each of the 3 months that preceded the filing of the report or return; and

11 (2) Pay to the Director of Budget and Finance the total tax as shown on the report or  
12 return.

13 (c) Tax to the general fund. The tax on mobile homes collected shall become part of the general  
14 fund of the county.

15 (d) Interest for late payment. If the mobile home park operator fails or refuses to pay the tax to  
16 the Director in the required time and amount, the Director shall add to the tax:

17 (1) 1 % interest for each month or fraction of a month after the first month that any  
18 amount of taxes is overdue; and

19 (2) A 10% penalty for any amount of taxes overdue by 1 month.

20 (e) Delinquent taxes a lien. Delinquent taxes on mobile homes:

21 (1) Are deemed a lien on the real property; and

22 (2) Subject the mobile home park to tax sale.

1 § 11-4-304. Penalty.

2 (a) Prohibited. A licensed mobile home park operator who is liable for the mobile home taxes  
3 may not willfully:

4 (1) Fail to collect and remit the taxes to the Director of Budget and Finance;

5 (2) Fail to file a report or return required by this subtitle; or

6 (3) Make any false statement or misleading omission in any report or return filed as  
7 required by this subtitle.

8 (b) Penalty. A person who violates this section is guilty of a misdemeanor and on conviction is  
9 subject to a fine not exceeding \$100 or imprisonment not exceeding 6 months or both.]

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11 SECTION 2. AND BE IT FURTHER ENACTED, that this Act, having been passed by  
12 the affirmative vote of five members of the County Council, shall take effect on October 29,  
13 2018.