

**RESOLUTION AMENDING THE HOTEL RENTAL TAX RATE
IN WORCESTER COUNTY, MARYLAND**

WHEREAS, the County Commissioners of Worcester County, Maryland (Commissioners) adopted, on December 30, 1980, a Resolution regarding the applicability (countywide) and rate (3%) of the hotel rental tax imposed in Worcester County on the amount paid for room or building rental by or for any transient at any hotel, motel, apartment, cottage or other similar place providing sleeping accommodations; and

WHEREAS, at the requests of the Mayor and Council of the Town of Ocean City, Maryland and following duly advertised public hearings on the matter, the Commissioners amended the rate of the hotel rental tax from 3% to 4% by Resolution No. 00-18 adopted on June 20, 2000 which became effective on January 1, 2001, and from 4% to 4.5% by Resolution No. 07-30 adopted on November 6, 2007, which became effective on January 1, 2008; and

WHEREAS, the Mayor and Council of the Town of Ocean City, Maryland have requested that the County Commissioners increase the rate of the hotel rental tax from 4.5% to 5.0% effective January 1, 2020; and

WHEREAS, as authorized by Section 20-405 of the Local Government Article of the Annotated Code of Maryland, the County Commissioners adopted Bill 19-1 on May 21, 2019 repealing and reenacting Section TR 1-601(a) of the Taxation and Revenue Article of the Code of Public Local Laws of Worcester County, Maryland enabling the County Commissioners to establish a hotel rental tax rate in excess of 3% but not in excess of 5.0%, by resolution after public notice and hearing, and upon the unanimous consent of all of the County Commissioners; and

WHEREAS, the County Commissioners held a duly advertised public hearing on the proposed increase of the hotel rental tax rate from 4.5% to 5.0% at their meeting of August 20, 2019; and

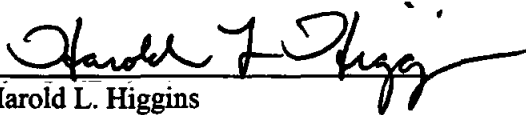
WHEREAS, the County Commissioners have determined to increase the hotel rental tax rate as proposed.

NOW, THEREFORE, BE IT RESOLVED by the County Commissioners of Worcester County, Maryland that effective January 1, 2020, and pursuant to the authorities established in Section 20-405 of the Local Government Article of the Annotated Code of Maryland and Section TR 1-601(a) of the Taxation and Revenue Article of the Code of Public Local Laws of Worcester County, Maryland, a tax of 5.0% on the amount paid for room or building rental by or for any transient at any hotel, motel, apartment, cottage or other similar place providing sleeping accommodations is hereby levied throughout Worcester County; and

BE IT FURTHER RESOLVED that any tax so collected from rooms or buildings located within any municipality, less any deductions for the cost of imposing or collecting said tax, shall be paid over to that municipality and all other such taxes collected shall be deposited to the general fund of the County.

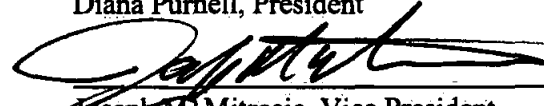
PASSED AND ADOPTED this 20th day of August, 2019.

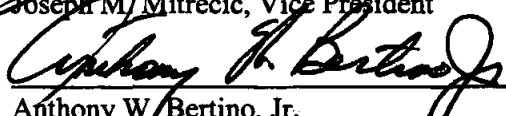
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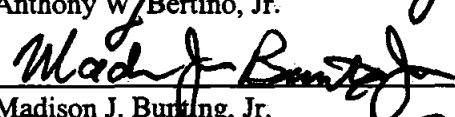

Harold L. Higgins
Chief Administrative Officer

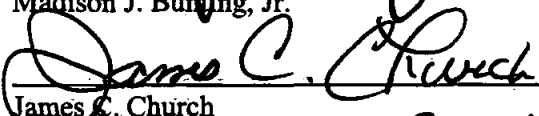
COUNTY COMMISSIONERS OF
WORCESTER COUNTY, MARYLAND

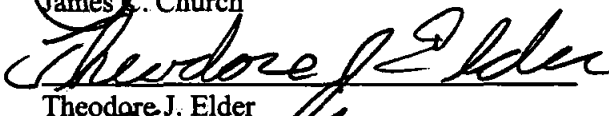

Diana Purnell, President

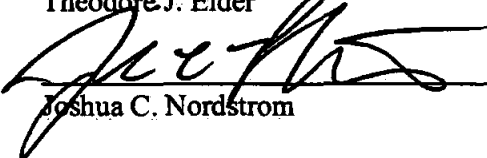

Joseph M. Mitrecic, Vice President


Anthony W. Bertino, Jr.


Madison J. Bunting, Jr.


James C. Church


Theodore J. Elder


Joshua C. Nordstrom