

RESOLUTION NO. 25-28
RESOLUTION AMENDING HOTEL RENTAL ROOM TAX RATE

Recitals

- A. Md. Code Local Gov't § 20-405 and Worcester County Code, TR 1-601 allow the County Commissioners to levy a hotel rental tax up to 6% on the rental rate of certain rooms or buildings.
- B. The Mayor and Council of the Town of Ocean City, Maryland have requested that the County Commissioners increase the tax rate from 5% to 6% effective January 1, 2026.

NOW, THEREFORE, BE IT RESOLVED by the County Commissioners of Worcester County, Maryland that a tax of 6% on the amount paid for room or building rental by or for any transient at any hotel, motel, apartment, cottage, cabin, manufactured home, rooming house, recreational vehicle, recreational park model, or any other building or structure or portion thereof used as a place of lodging or other similar place providing sleeping accommodations is levied throughout Worcester County effective January 1, 2026 provided that:

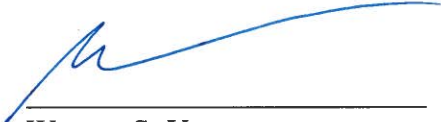
- a) The Mayor and Council of Ocean City adopt legislation authorizing the amendment of the Sewerage Treatment Facilities Transfer Agreement to increase the allocated capacity to the County's West Ocean City Sanitary Service Area by 170,000 gallons per day for untreated effluent from the Assateague Pointe Sanitary Service Area and the Landings Sanitary Service Area; and
- b) The following documents are presented to the County Commissioners for approval by December 9, 2025:
 - 1. An amended Sewerage Treatment Facilities Transfer Agreement increasing the allocated capacity to the West Ocean City Sanitary Service Area by 170,000 gallons per day as described above; and
 - 2. An amended MOU for Spray Irrigation at Eagles Landing Golf Course allowing untreated effluent for maintenance and emergency to be directed from the Mystic Harbor Sanitary Service Area;

AND BE IT FURTHER RESOLVED that any tax so collected within any municipality, less deductions for costs of imposing and collecting the tax, be paid to the municipality and all other such taxes be deposited in the County's general fund.


PASSED AND ADOPTED this 18th day of November, 2025:

Attest:

Worcester County Commissioners




Weston S. Young
Chief Administrative Officer




Theodore J. Elder
President




Eric J. Fiori
Vice President



Caryn G. Abbott
Commissioner




Anthony W. Bertino, Jr.
Commissioner



Madison J. Bunting, Jr.
Commissioner



Joseph M. Mitrecic
Commissioner



Diana Purnell
Commissioner