

COUNTY COMMISSIONERS OF WORCESTER COUNTY, MARYLAND
EMERGENCY BILL 25-06

BY: Commissioners Abbott, Elder, Fiori, Mitrecic, and Purnell

INTRODUCED: October 21, 2025

A legislative bill for the purpose of amending the maximum rate of the Hotel Rental Tax to Six Percent.

- I. **Be It Enacted by the County Commissioners of Worcester County, Maryland**, that Title TR1 (Taxation), § TR 1-601(a) of the Taxation and Revenue Article of the Code of Public Local Laws of Worcester County, Maryland is amended as follows:

Title TR1, Taxation, Subtitle VI

Hotel Rental Tax

§ TR 1-601 General provisions

(a) Imposition and rate.

- (1) The Board of County Commissioners of Worcester County may impose a tax within every resort area within the County on the amount paid for room or building rental by or for any transient at any hotel or motel, at any house, townhouse, apartment, condominium unit, 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.
- (2) This tax, if imposed, shall be at the rate as a per centum of the room or building rental as the Board may, by resolution after public notice and hearing, determine, but not to be imposed at a rate in excess of **six** ~~five~~ percent.
- (3) Any resolution establishing a rate in excess of three percent shall require the unanimous consent of all of the County Commissioners.
- (4) The notice of public hearing shall be advertised at least twice in at least one newspaper of general circulation in the County, with the first such notice appearing not less than ten days prior to the date of such hearing and shall state the possible rates that may be set and the date, time and place of the hearing.

II. **Be It Further Enacted by the County Commissioners of Worcester County, Maryland** that this Bill having been declared an Emergency Bill, will take effect immediately upon its passage.

PASSED this _____ day of _____, 2025.