

**NOTICE OF PASSAGE OF BILL 21-9  
WORCESTER COUNTY COMMISSIONERS**

Take Notice that Bill 21-9 (Taxation and Revenue) was passed by Commissioners Bertino, Bunting, Mitrecic, Nordstrom and Purnell on January 18th, 2022.

A fair summary of the bill is as follows:

Pursuant to Section TR 1-601, 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. 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 five percent (5.0%). Any resolution establishing a rate in excess of three percent shall require the unanimous consent of all of the County Commissioners. 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. The strike and replace version of the Bill to including the following changes:

- Requires that all rental advertisements include the rental license control number;
- Updates definitions to include all housing types in the requirement to have a rental license;
- Imposes recorded keeping requirements on the property owner and hosting platform:
- Requires the property owner of the rental housing unit or their agent to be registered with the Maryland State Comptroller for the reporting, collecting and payment of the State's sales and use tax;
- Requires the property owner of the rental housing unit to certify that all federal, state, county and municipal taxes relating to the rental of property are paid current prior to the issuance of the applicable license or renewal:
- Requires the hosting platform and property manager to verify that the property they are listing has a rental license prior to advertising said property;
- Requires the hosting platform or property manager to cease renting and advertising a rental housing unit that the housing inspector informs them cannot lawfully be rented; and
- Prohibits the hosting platform or property manager from conducting business to include, but not limited to, collecting or receiving a fee in exchange for facilitating reservations, advertisements, or lists of a rental, for serving as a communication conduit between property owners and renters, or for otherwise facilitating booking transactions for rentals of the rental housing unit cannot lawfully be used for a residential rental;

This is only a fair summary of the bill. A full copy of the bill is posted on the Legislative Bulletin Board in the main hall of the Worcester County Government Center outside Room 1103, is available for public inspection in Room 1103 of the Worcester County Government Center. A full copy of the bill is available on the County Website at [www.co.worcester.md.us](http://www.co.worcester.md.us) .

THE WORCESTER COUNTY COMMISSIONERS