

# FINAL

## COUNTY COUNCIL OF ANNE ARUNDEL COUNTY, MARYLAND

Legislative Session 2023, Legislative Day No. 9

Bill No. 38-23

Introduced by Mr. Smith, Chair  
(by request of the County Executive)

By the County Council, May 1, 2023

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Introduced and first read on May 1, 2023  
Public Hearings set for and held on May 11 and May 18, 2023  
Bill VOTED on June 14, 2023

By Order: Laura Corby, Administrative Officer

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### A BILL ENTITLED

1 AN ORDINANCE concerning: Finance, Taxation, and Budget – Use or Occupancy Tax  
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3 FOR the purpose of increasing the occupancy tax on the rent paid for the use of a short-  
4 term rental; and generally relating to finance, taxation, and budget.  
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6 BY repealing and reenacting, with amendments: § 4-6-105(b)  
7 Anne Arundel County Code (2005, as amended)  
8

9 SECTION 1. *Be it enacted by the County Council of Anne Arundel County, Maryland,*  
10 That Section(s) of the Anne Arundel County Code (2005, as amended) read as follows:  
11

#### 12 **ARTICLE 4. FINANCE, TAXATION, AND BUDGET**

#### 13 **TITLE 6. TAXES ON SERVICES AND COMMODITIES**

#### 14 **4-6-105. Use or occupancy tax.**

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16  
17  
18 (b) **Levy and amount of tax.** There is an occupancy tax levied on the rent paid for the  
19 use of a short-term rental in the County. The rate of the tax is ~~[[7%]]~~ 8% of the rent. The  
20 occupancy tax levied under this section shall be considered the hotel tax referred to in §  
21 20-603 of the Local Government Article of the State Code.  
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23 SECTION 2. *And be it further enacted,* That this Ordinance shall take effect on July 1,  
24 2023.

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EXPLANATION: CAPITALS indicate new matter added to existing law.  
[[Brackets]] indicate matter deleted from existing law.  
Captions and taglines in **bold** in this bill are catchwords and are not law.

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READ AND PASSED this 14<sup>th</sup> day of June, 2023

By Order:



Laura Corby  
Administrative Officer

I HEREBY CERTIFY THAT THIS IS A TRUE AND CORRECT COPY OF  
BILL NO. 38-23 THE ORIGINAL OF WHICH IS RETAINED IN THE FILES  
OF THE COUNTY COUNCIL.



Laura Corby  
Administrative Officer