ANNE ARUNDEL COUNTY, MARYLAND OFFICE OF THE BUDGET

BILL NO: 21 - 20

DATE: February 26, 2020

FISCAL NOTE

BILL: AN ORDINANCE CONCERNING: FINANCE, TAXATION, AND BUDGET – USE OR OCCUPANCY TAX - RENT

SUMMARY OF LEGISLATION

The primary purpose of this bill is to clarify the definition of "rent" in § 4-6-105 (as amended by Bill No. 88-19) as it relates to the use or occupancy tax (formerly the hotel tax).

FISCAL IMPACT

There is no fiscal impact.

Jim Beauchamp Budget Officer

Date

cc: Karin McQuade, Controller Prepared by: Hujia Hasim