

HARFORD COUNTY BILL NO. 23-034 As Amended

Brief Title (Distribution - Hotel Occupancy Tax Revenue)

is herewith submitted to the County Council of Harford County for enrollment as being the text as finally passed.

CERTIFIED TRUE AND CORRECT

Mykia A. Dixon
Council Administrator

Date 1-16-24

ENROLLED

John Vincent
Council President

Date Jan 16 2024

BY THE COUNCIL

Read the third time.

Passed: LSD 24-003

Failed of Passage: _____

By Order

Mykia A. Dixon
Council Administrator

Sealed with the County Seal and presented to the County Executive for approval this 17th
Day of January at 3:00 p.m.

Mykia A. Dixon
Council Administrator



BY THE EXECUTIVE

COUNTY EXECUTIVE

APPROVED: Date _____

BY THE COUNCIL

In accordance with Article III, Section 311 of the Harford County Charter, I hereby veto Bill No. 23-034 (As Amended).

1/24/24
Date

[Signature]
County Executive

This Bill 23-034 As Amended, having been vetoed by the County Executive, was reconsidered by the County Council on the 6th day of February 2024 (LSD 24-005) Having received at least (5) votes in the affirmative, the veto was overridden. This Bill becomes law on February 6, 2024.

EFFECTIVE: April 15, 2024

COUNTY COUNCIL
OF
HARFORD COUNTY, MARYLAND

BILL NO. 23-034 (As Amended)

Introduced by Council Members Guthrie, Penman, Boyle-Tsottles and President Vincenti

Legislative Day No. 23-028 Date November 7, 2023

AN ACT to repeal and reenact with amendments, Section 123-68, Distribution of revenue, of Article VII, Hotel Occupancy Tax, of Chapter 123, Finance and Taxation, of the Harford County Code, as amended; **TO REQUIRE 25% OF THE BALANCE OF THE HOTEL TAX COLLECTED TO BE USED FOR THE COUNTY'S DESTINATION MARKETING ORGANIZATION;** to require ~~50%~~ **25%** of hotel tax revenue collected from hotels in unincorporated areas of the County to be expended for certain purposes in the council district where the hotels are located; and generally relating to hotel occupancy tax and finance and taxation.

By the Council, November 7, 2023

Introduced, read first time, ordered posted and public hearing scheduled:

on: December 5, 2023

at: 6:30 PM

By Order: *Mylin A. Dixon* Council Administrator

PUBLIC HEARING

Having been posted and notice of time and place of hearing and title of Bill having been published according to the Charter, a public hearing was held on December 5, 2023, and concluded on December 5, 2023.

Mylin A. Dixon, Council Administrator

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW. [Brackets] indicate matter deleted from existing law. Underlining indicates language added to Bill by amendment. Language lined through indicates matter stricken out of Bill by amendment.

Section 1. Be It Enacted By The County Council of Harford County, Maryland, that Section 123-68, Distribution of revenue, of Article VII, Hotel Occupancy Tax, of Chapter 123, Finance and Taxation, of Part II, General Legislation, of the Harford County Code, as amended be, and it is hereby, repealed and re-enacted, with amendments, to read as follows:

Chapter 123. Finance and Taxation

Article VII. Hotel Occupancy Tax

§ 123-68. Distribution of Revenue.

A. 50% of the hotel occupancy tax collected from a hotel located within the corporate limits of a municipal corporation in the County shall be paid over to the Mayor and City Council of the municipal corporation.

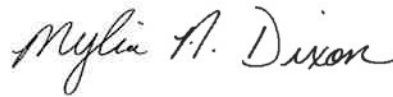
B. [The remaining balance of the hotel occupancy tax revenue shall be paid to the County and dedicated to funding tourism and tourism related activities.] **25% OF THE BALANCE OF THE HOTEL OCCUPANCY TAX COLLECTED SHALL BE USED FOR VISIT HARFORD!, INCORPORATED, THE COUNTY'S DESTINATION MARKETING ORGANIZATION (DMO). OUT OF THE REMAINING BALANCE, 50% 25% OF THE HOTEL OCCUPANCY TAX COLLECTED FROM A HOTEL NOT LOCATED IN THE CORPORATE LIMITS OF A MUNICIPAL CORPORATION IN THE COUNTY SHALL BE PRIORITIZED TO FUNDING TOURISM AND TOURISM RELATED ACTIVITIES IN THE COUNCIL DISTRICT WHERE THE HOTELS ARE LOCATED. THE REMAINING 50% LOCATED, AND THE REMAINDER OF THE HOTEL OCCUPANCY TAX COLLECTED, INCLUDING ANY AMOUNT NOT EXPENDED IN THE COUNCIL DISTRICT WHERE THE HOTEL IS LOCATED,** SHALL BE DEDICATED TO FUNDING TOURISM AND TOURISM RELATED ACTIVITIES THROUGHOUT THE COUNTY. ~~ALL REQUESTS FOR THE FUNDING OF TOURISM RELATED ACTIVITIES MADE BY A COUNCIL MEMBER FOR THEIR DISTRICT WILL BE FORWARDED DIRECTLY TO THE COUNTY EXECUTIVE FOR CONSIDERATION AND APPROVAL OF A TOURISM RELATED GRANT. NO FUNDS DERIVED FROM THE HOTEL TAX SHALL BE USED FOR OR TOWARDS PAYMENT OF ANY CAPITAL PROJECT OR DEBT RELATING TO A CAPITAL PROJECT.~~

1 C. If a municipal corporation in the County elects to levy an additional hotel tax and contracts
2 with the County to collect this additional tax. Administrative costs for collection shall be retained by
3 the County prior to distribution of their share to the municipal corporation.

4 Section 2. And Be It Further Enacted that this Act shall take effect 60 calendar days from the date
5 it becomes law.

EFFECTIVE: April 15, 2024

*The Council Administrator does hereby certify that
seven (7) copies of this Bill are immediately available for
distribution to the public and the press.*



Council Administrator