



BALTIMORE COUNTY MARYLAND

OFFICE of BUDGET & FINANCE
400 WASHINGTON AVENUE, ROOM 150
TOWSON, MARYLAND 21204-4665

MOTEL and HOTEL TAX COLLECTION REPORT

Month

Year

ROOM REVENUE

- 1. Gross Room Rental Collected \$ _____
- 2. Exemptions
 - a) Room Rental Collections from Non Transients
(Accommodations for more than 25 days) _____
 - b) Exempt Room Rental Collections under
Section 11-4-401, (iii) of the Baltimore County Code _____
 - c) Total Exemptions (Add 2a and 2b) _____
- 3. Enter Total from line c and Subtract from line 1 \$ _____
- 4. Net Room Rental Collections \$ _____

TAX REMITTED

- 5. Tax Collected (Line 4 x 8%) \$ _____
 - a) Interest: Add 1% of Line 5 for each Month Return
is Late _____
 - b) Penalty: Add 10% of Line 5 to be Added After
One Month from Due Date _____
 - c) Total Interest and Penalties Due _____
- Total Amount of Taxes and Penalties (Add line c to line 5) \$ _____

- 6. Percentage of Occupancy
 - a) Number of Units Available for Rent _____
 - b) Average Number of Units Rented _____
 - c) Divide b by a for Percentage of Occupancy _____ %

REMITTANCE INSTRUCTIONS

Make Checks Payable to Baltimore County, Maryland
Mail One Copy together with Remittance to:
Office of Budget & Finance
400 Washington Avenue, Room 150
Towson, Maryland 21204-4665

I Declare under penalty of perjury that this return has
been examined by me and to the best of my knowledge and
belief is a true, correct and complete return.

Signature

Date

PART II - Retain this Copy for your records
or photocopy Part I.

Revised 3/18/2009

BALTIMORE COUNTY CODE – 1988
TITLE 33, ARTICLE VII – TRANSIENT OCCUPANCY TAX

- SECTION 33-261 TRANSIENT: Any person who, for any period of not more than twenty-five (25) consecutive days, obtains sleeping accommodations, either at his own expense or at the expense of another, in any hotel, motel, or other similar place providing sleeping accommodations for which charge is made.
- SECTION 33-263: There is hereby levied and imposed on each and every transient, a tax equivalent to eight (8) percent of the total amount paid for room rental by or for any such transient to any hotel, motel, or other similar place providing sleeping accommodations.
- SECTION 33-266: The person collecting any such tax shall make out a report upon such forms and setting forth such information as the director of budget and finance may prescribe and require, showing the amount of room rental charges collected and the tax required to be collected, and shall sign and deliver the same to the director of budget and finance with a remittance of said tax on or before the last day of each month covering the amount of tax collected during the preceding month.
- SECTION 33-267 If any person shall fail or refuse to remit to the director of budget and finance the tax required to be collected and paid under this article within the time and in the amount specified in this article, that person shall be liable for the payment of interest at the rate of one (1) percent per month on the amount of the tax due for each month or portion thereof commencing from the date on which the tax is due. If the tax shall be unpaid for a period of one (1) month from the date the same is due and payable, there shall be added thereto a penalty in the amount of ten (10) percent of the amount of the tax due. The penalty imposed herein is in addition to any accrued interest.
- SECTION 33-268 For purposes of this section, delinquent transient occupancy taxes shall be considered as a lien on the real property, subject to tax sale.
- SECTION 33-269 It shall be the duty of every person liable for the collection and payment to the county of (this) tax to keep and preserve, for a period of two (2) years, such suitable records as may be necessary to determine the amount of such tax as he may have been liable for the collection of and payment to the county, which records the director of budget and finance shall have the right to inspect at all reasonable times.
- SECTION 33-270 Whenever any person required to collect and pay to the county a tax under this article shall cease to operate or otherwise dispose of his business, any tax payable hereunder to the county shall become immediately due and payable and such person shall immediately make a report and pay the tax due.
- SECTION 33-264 EXEMPTION FROM TAX:
- a) Room rental paid by any federal, state, or county official or employee when on official business.
 - b) Room rental paid to any hospital, medical clinic, convalescent home or home for aged people.