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*Kent County, MD*  
*Friday, September 15, 2023*

## Chapter 152. Taxation

### Article III. Hotel Rental Tax

[Adopted 12-22-1992]

#### § 152-16. Establishment.

[Amended 9-7-2004 by Bill No. 2-2004]

The Board of County Commissioners may impose, by resolution, a tax on a transient charge paid to a hotel located in Kent County as authorized by and consistent with the provisions of the Annotated Code of Maryland, Article 24, Title 9, Subtitle 3, Part I.

#### § 152-17. Payment; collection; distribution.

The procedures as set forth in § 9-301 et seq. of Article 24 of the Annotated Code of Maryland shall be followed. These provisions control the payment, collection and the distribution of the taxes so collected.

#### § 152-18. Disposition of revenue.

All revenue generated to the county by this tax is to be used exclusively for economic development and tourism efforts on behalf of Kent County.

