

Short-Term Rental Information

Short term rental owners/operators are required to collect and remit short term rental tax in accordance with the Annotated Code of Maryland. [Local Government \(Divs. I – V\), Division IV. Local Finance. \(Titles 16 – 22\), Title 20. Taxes and Development Impact Fees. \(Subts. 1 – 8\), Subtitle 4. Hotel Rental Taxes. \(Pts. I\), Part I. County Hotel Rental Taxes. \(§§ 20-401 – 20-430\)](#)

According to the code, establishments that charge for sleeping accommodations not exceeding 4 consecutive months shall:

- Give the person who is required to pay short term rental tax a bill that identifies the charge as a separate item from any other charge.
- Collect the short term rental tax from the person who pays the charge.
- Remit the Quarterly Rental Tax Report accompanied by the tax collected to the County by the due date on the following form:
 - [Quarterly Rental Tax Report](#)

Please note that if you own multiple lodging establishments, a separate report should be remitted for each establishment. Additionally, nonprofits or governmental associations who are exempt from sales & use tax are not exempt from hotel rental tax.

If you have any questions, please contact the Office of Finance at (410) 778-7478.

If you are operating a short term rental within one of Kent County's five municipalities (Betterton, Chestertown, Galena, Millington, or Rock Hall) **additional** registration, permitting, and licensing requirements may apply. Please contact the appropriate municipality for their requirements.

[Betterton Rental Ordinance and Forms](#)

[Chestertown Ordinance](#)

[Chestertown Registration Form](#)

[Millington Ordinance](#)

[Millington Registration Form](#)

[Rock Hall Business License Ordinance](#)

[Rock Hall Business License Application](#)

