

Amendment 1 to Council Bill No. 55-2018

BY: The Chairperson at the request  
of the County Executive, Calvin Ball,  
and Jennifer Terrasa

Legislative Day: 11  
Date: July 27, 2018

Amendment No. 1

*(This amendment:*

- 1. Requires the holder of a mobile home park license to provide certain notice to all renters from whom the tax is collected:*
- 2. Requires the holder of a mobile home park license to provide certain certifications to the Director of Finance; and*
- 3. Authorizes the suspension of a license for failure to provide notice and certifications.)*

1 On page 3, in line 7, insert:

2 “(k) After repeal of the Mobile Home Site Rental Tax -

3 (1) The Director of Finance shall provide written notice to all licensees regarding the  
4 effective date of the repeal of the mobile home site rental tax and the refund process.

5 (2) Upon receipt of the notice required by subsection (k)(1), a licensee shall fully disclose in  
6 writing the repeal of the mobile home site rental tax to all renters from whom the tax is  
7 collected.

8 (3) Within four (4) months of the effective date of a repeal of the Mobile Home Site Rental  
9 Tax, the licensee shall provide to the Director of Finance a written certification (a) that  
10 the licensee has provided the notice required by subsection (k)(2), and (b) that any  
11 mobile home site rental tax collected by the licensee on or after July 1, 2018 has been or  
12 shall be credited or reimbursed to each renter from whom the tax was collected,  
13 including any tax and interest thereon refunded to the licensee by the County.

14 (4) The licensing authority may suspend or revoke the license of a licensee that fails to  
15 comply with this section.”.