

Introduced _____
Public Hearing _____
Council Action _____
Executive Action _____
Effective Date _____

County Council of Howard County, Maryland

2019 Legislative Session

Legislative Day No. 4

Bill No. 8 -2019

Introduced by the Chairperson at the request of the County Executive and
Christiana Mercer Rigby, Opel Jones, Deb Jung and Liz Walsh

AN ACT repealing the mobile home site rental tax; and generally relating to mobile home
developments.

Introduced and read first time _____, 2019. Ordered posted and hearing scheduled.

By order _____
Jessica Feldmark, Administrator

Having been posted and notice of time & place of hearing & title of Bill having been published according to Charter, the Bill was read for a
second time at a public hearing on _____, 2019.

By order _____
Jessica Feldmark, Administrator

This Bill was read the third time on _____, 2019 and Passed ____, Passed with amendments _____, Failed _____.

By order _____
Jessica Feldmark, Administrator

Sealed with the County Seal and presented to the County Executive for approval this _____ day of _____, 2019 at ___ a.m./p.m.

By order _____
Jessica Feldmark, Administrator

Approved/Vetoed by the County Executive _____, 2019

Calvin Ball, County Executive

NOTE: [[text in brackets]] indicates deletions from existing law; TEXT IN SMALL CAPITALS indicates additions to existing law; ~~Strike-out~~
indicates material deleted by amendment; Underlining indicates material added by amendment.

1 **Section 1. *Be It Enacted*** by the County Council of Howard County, Maryland, that the Howard
2 County Code is amended as follows:

3 *By amending*

4 *Title 16. Planning, zoning and subdivisions and land development regulations.*

5 *Subtitle 5. Mobile Home Development.*

6 *Section 16.510. Mobile home site rental taxes.*

7
8 **Title 16 - Planning, zoning and subdivisions and land development regulations.**

9 **Subtitle 5. - Mobile Home Development.**

10
11 Sec. 16.510. - Mobile home site rental taxes.

12 (a) Definitions:

13 (1) Rent means the amount of money or other consideration charged for the right to
14 use, possess or occupy a mobile home site and does not include late charges or fees, special
15 charges or fees, utility or service charges or fees and installation or hook-up charges or fees.

16 (2) Rental class means a group of mobile home sites in which an identical rent is
17 charged for each site.

18 (b) Tax established means there is a tax on the amount of rent charged for the rental of mobile
19 homes sites in mobile home parks. The tax is based on the amount of the annual rent charged for
20 rental of the site. The mobile home site tax shall not apply to mobile homes stored and
21 unoccupied at the mobile home park nor to property in mobile home subdivisions.

22 (c) [[Amount of tax means the amount of the annual mobile home site rental tax shall be
23 calculated as follows:

24 (1) Ten percent of the first \$3,600.00 of annual rent charged; and

25 (2) Five percent of the amount of annual rent charged over \$3,600.00]] AS OF JULY 1,

26 2019, THE MOBILE HOME SITE RENTAL TAX IS REPEALED.

27 (d) Collected by mobile home park licensee means the mobile home park licensee shall collect
28 one-twelfth of the annual mobile home site rental tax each month from each renter of a mobile
29 home site in the park.

30 (e) Receipt to renter means:

31 (1) Prior year's tax —On January 31 of each year the licensee shall give the renter of
32 the mobile home site a separate receipt for the total mobile home site rental tax paid by the renter
33 during the previous calendar year.

1 (2) Renter vacates—Receipt for current year's tax: Within 30 days after a renter of a
2 mobile home site vacates the park, the licensee shall give that renter a separate receipt for the
3 total mobile home site rental tax paid by the renter during the current calendar year.

4 (3) More frequent receipts —The licensee may provide monthly, quarterly or
5 semiannual receipts for the mobile home site rental tax in addition to the annual receipt.

6 (f) Licensee remits mobile home site rental tax to Director of Finance means on or before the
7 tenth of each month, the licensee shall remit to the Director of Finance of Howard County the
8 mobile home site rental tax collected during the previous month.

9 (g) Information to be provided when mobile home site rental tax is remitted means when the
10 licensee remits the mobile home site rental tax collected during the previous month to the
11 Director of Finance, the licensee shall also provide the following documentation:

12 (1) The number of sites for which the park is licensed;

13 (2) The number of sites rented during the previous month;

14 (3) For each rental class during the previous month:

15 (i) The monthly rent per unit;

16 (ii) Total rent collected, including rent unpaid from prior months; and

17 (iii) Total tax collected and remitted.

18 (h) Audit—Requirement to maintain records means the County may audit the records of
19 licensees to determine that the mobile home site rental tax has been correctly calculated and
20 reported to the Director of Finance. The licensee shall maintain for two years the records of rent,
21 charges and fees collected monthly and shall make these records available to the County upon
22 request.

23 (i) Penalties for late remittance means there is a penalty for late remittance of the mobile home
24 site rental tax as follows:

25 (1) One-half percent of the total amount of the tax owed if remitted during the month
26 when due, but after the tenth of that month;

27 (2) One percent of the total amount of the tax owed if remitted after the month when
28 due, but before the end of the following month.

29 (3) Ten percent of the total amount of the tax owed if still unpaid after the end of the
30 second month when due, plus one percent interest per month on the unpaid taxes.

31 (j) Enforcement means in addition to other enforcement remedies provided by law, the
32 following enforcement measures may be used:

1 (1) Revocation of license. A licensee's nonpayment of the mobile home site rental tax
2 or frequent late remittance of the tax may constitute grounds for revocation of the license for a
3 mobile home park.

4 (2) Civil violation. The Director of Finance may enforce the provisions of subsections
5 (e), (g) and (h) of this section with civil penalties pursuant to title 24, "Civil Penalties," of the
6 Howard County Code. A violation shall be a Class B offense.

7

8 ***Section 2. And Be It Further Enacted*** by the County Council of Howard County, Maryland, that
9 *this Act shall not affect any tax due and owing before July 1, 2019.*

10

11 ***Section 3. And Be It Further Enacted*** by the County Council of Howard County, Maryland, that
12 *this Act shall become effective 61 days after its enactment.*