

# **MONTGOMERY COUNTY SENATE DELEGATION**

## **BILL REPORT: MC 22-10**

### ***Sales and Use Tax – Exemption –Lodging at Corporate Training Center in Montgomery County (Delegate Frick)***

**Motion on Bill: FAVORABLE (7-1) on March 11, 2010**

**Motion Offered By: KRAMER**    **2<sup>nd</sup> By: KING**

**Voting For: FOREHAND, FROSH, GARAGIOLA, KING, KRAMER, LENETT, MADALENO**

**Voting Against: RASKIN**

SUMMARY: As passed by the House Delegation, the bill provides an exemption under the sales and use tax for the sale of a right to occupy a room or lodging as a transient guest at a certain facility in Montgomery County that: (1) is operated primarily in support of a corporate or any other headquarters, training, conference, or awards facility (2) provides lodging predominantly for employees, contractors, vendors, and other invitees; and (3) does not offer lodging services to the general public.

TESTIMONY:

*Supporting:* Montgomery County Executive (written and oral), Montgomery County Council (written and oral), Lockheed Martin Corporation (oral), Montgomery County Chamber of Commerce (written)

*Opposing:* (None)