1) ROOM RENTAL - TRANSIENT TAX IN GENERAL

Section 52-16 of the Montgomery County Code, as amended, imposes the Room Rental Transient Tax upon each and every human person, who for any period of not more than 30 consecutive days, actually occupies sleeping accommodations, for which a charge is made, in any hotel, motel or other similar place offering sleeping accommodations for one or more persons at any one time. Every provider of accommodations receiving any payment for room rental subject to this tax shall collect the amount of tax due at the time payment is made for the room and make a report and remittance to the County. Every hotelkeeper, which includes brokers, receiving any payment for room rental is subject to this tax.

2) QUESTIONS

Contact the Division of Treasury, Excise Tax Unit, 27 Courthouse Square, Suite 200, Rockville, Maryland 20850. Phone: 240-777-0311 Email: excisetax@montgomerycountymd.gov

3) PAYMENT AND SCHEDULED DUE DATES

Monthly returns must be filed/paid online ON OR BEFORE the last day of each month, covering the immediate preceding month. If approved for quarterly filing, the following schedule may be adopted:

<table>
<thead>
<tr>
<th>For Months Of</th>
<th>Return Due On Or Before</th>
</tr>
</thead>
<tbody>
<tr>
<td>January, February, March</td>
<td>April 30th</td>
</tr>
<tr>
<td>April, May, June</td>
<td>July 31st</td>
</tr>
<tr>
<td>July, August, September</td>
<td>October 31st</td>
</tr>
<tr>
<td>October, November, December</td>
<td>January 31st</td>
</tr>
</tbody>
</table>

4) INTEREST AND PENALTIES

Avoid interest and penalties by filing correct returns on time and by paying the correct tax due with the return. The law provides a penalty of 5% of the amount of the tax per month or part of a month not to exceed 25% of the tax, and interest at the rate of 1% per month or part of a month for late filing of returns or for failure to make timely remittance of tax due.

5) EXEMPTIONS FROM TAX

Foreign government officials are exempt, provided they present a valid exemption card issued to them by the U. S. Department of State. Room rentals paid to any hospital, medical clinic, nursing home, rest home, convalescent home or home for aged persons are exempt from Room Rental Transient Tax and no report is due from such organizations.

6) NO EXEMPTION FROM TAX

No exemption will be granted to any Federal, State, County or other municipal officials. No exemption will be granted to any transients connected with a non profit organization.

7) ROOM RENTAL COLLECTIONS FROM NON-TRANSIENTS

When a person occupies accommodations for more than thirty (30) consecutive days, the transient is exempt from this tax. Reference "Non-Transients (30+ consecutive days)" line of the Room Rental - Transient Tax Return form.

8) RATE OF TAX - EFFECTIVE DATE & TIME:

The 7% tax rate is effective after 12:00 a.m., July 1, 2019

9) CONFIDENTIALITY

Individual taxpayer information provided on the return is confidential and is not shared with other entities.

For more information on all the excise taxes, please visit the County's website:
http://www.montgomerycountymd.gov/finance/taxes/excise.html