

which represents only room or building rental shall be distinctly set out and billed to the transient as a separate item.

(3) "Transient" means any person who, for any period of not more than four consecutive months, obtains sleeping accommodations or space, either at his own expense or at the expense of another, in any hotel, motel, apartment, cottage, or other similar place for which there is a room or building rental.

(4) "Food and beverage" means any item, thing, or material for human consumption through the mouth and digestive system, offered for sale or sold in or by a commercial establishment, which is or readily could be consumed on the premises. The term does not include medicinal preparations consumed for their curative or remedial properties; and the term does not include foodstuffs offered for sale or sold in establishments usually characterized as grocery stores and from the manner of packaging and sale clearly and certainly intended for consumption away from the premises. The term specifically includes alcoholic beverages, as that term is defined in Article 2B of this Code. A "vendor of food and beverage" means any person who offers for sale or sells food and beverage subject to the tax imposed by this section.

(5) (4) "Person" means any individual, corporation, company, association, firm, copartnership or any group of individuals acting as a unit, and includes any trustee, receiver, assignee, or personal representative thereof.

(6) (5) "Resort area" means any portion or portions of the county, as specified by the Board of County Commissioners from time to time, which by reason of natural, scenic, or manmade attractions or development, has or have an unusual influx of visitors, sojourners, and temporary residents, and which by reason of the influx requires municipal services in unusual number or magnitude. The term specifically includes but is not necessarily limited to the Tenth Election District of the county, as it existed on January 1, 1971.

(c) Every person receiving any payment for room or building rental and for food and beverage, or for any one or combination of these items, on which a tax is levied under this section, shall collect the amount of tax imposed from the transient or person on whom it is levied or from the person paying for the room or building rental and for food and beverage, or for any one or combination of these items, at the time payment is made. The taxes required to be collected hereunder shall be deemed held in trust by the person required to collect them until remitted as hereinafter required.

(d) The person collecting the tax shall make out a report upon forms and setting forth information the County Commissioners prescribe and require, showing the amount of room or building rental and food and beverage charges, or the amounts paid for any one or combination of these charges that have been collected, and the tax required to be collected; and he shall sign and deliver the report to the Board of County Commissioners, with a remittance of the tax required hereunder. The reports and remittances shall be made on or before the tenth day of each month, covering the sales and the amount of tax collected during the preceding calendar month.

(e) If any person fails or refuses to remit to the Board of County Commissioners the tax required to be collected and paid under this