

section, within the time and in the amount specified in this section, there shall be added to the tax by the Board of County Commissioners interest at the rate of one-half of one per centum ($\frac{1}{2}\%$) per month on the amount of the tax for each month or portion thereof from the date upon which the tax is due, as provided in this section; and if the tax remains delinquent and unpaid for a period of one month from the date it is due and payable, there shall be added thereto by the Board of County Commissioners a penalty of ten per centum (10%) of the amount of the tax. The Board of County Commissioners may proceed to collect delinquent and unpaid taxes by suit or distraint.

(f) From the total proceeds collected from the tax by the Board of County Commissioners from time to time, from the hotels, motels, apartments, cottages or other similar places, ~~and from the vendors of food and beverage~~, the Board shall deduct a reasonable sum or percentage for the cost of imposing and collecting the tax and credit this deduction to the general funds of the county. That portion of the remainder of the total proceeds which came from payments made by a hotel, motel, apartment, cottage or other similar place ~~or from a vendor of food and beverage from premises~~ located in whole or in part within the corporate limits of a municipal corporation in A RESORT AREA IN the county shall be paid over without qualification or condition to the mayor and city council, by whatever name known, of the municipal corporation. The remaining portion of the total proceeds shall be credited to the general funds of the county. Distribution of these several payments shall be made periodically by the Board of County Commissioners, within 45 days following the last days of March, June, August, and December.

(g) The Sales Tax Division of the Comptroller's Office shall supply to the Board of County Commissioners information in aid of verification of liability for the tax. The Sales Tax Division may make a reasonable charge for this assistance, which shall be paid by the Board of County Commissioners and treated as a part of the reasonable costs of collecting the tax.

(h) The Board of County Commissioners may promulgate and from time to time change or repeal rules and regulations not inconsistent with this section and deemed necessary to provide for an orderly, systematic, and thorough collection and distribution of the tax imposed in this section. If and as applicable, the laws and the rules and regulations in effect as to the Retail Sales Tax and the State Use Tax in Maryland shall be adopted and followed by the Board of County Commissioners in promulgating or changing a rule or regulation.

(i) The surety bond of the Treasurer of the county may be increased by the Board of County Commissioners, in relation to the moneys collected and distributed under this section. The premium for any increase in the surety bond shall be deemed part of the cost of imposing and collecting the tax imposed in this section.

(j) The person collecting the tax may apply and credit against the amount of tax payable by him an amount equal to one and one-half per centum ($1\frac{1}{2}\%$) of the gross tax to be remitted by him to the Board of County Commissioners, to cover his expense in the collection and remittance of the tax. However, nothing in this subsection applies to any person who fails or refuses to file his return with the