

- [(8)] (9) 3% in Talbot County;
- [(9)] (10) 3% in Washington County;
- [(10)] (11) 3% in Wicomico County; and
- [(11)] (12) 3% in Worcester County.

9-308.

A person shall pay the hotel rental tax to the hotel when the person pays the transient charge.

9-309.

(a) A hotel shall:

- (1) Give the person who is required to pay a transient charge a bill that identifies the transient charge as a separate item from any other charge; and
- (2) Collect the hotel rental tax from the person who pays the transient charge.

(b) A hotel holds hotel rental tax collected in trust for the authorized county that imposes the tax until the hotel pays the tax to that county as required under this subtitle.

9-310.

(a) A hotel shall complete, sign, and file a hotel rental tax return with:

- (1) Allegany County, on or before the 10th day of each month;
- (2) Calvert County, on or before the 21st day of each month;
- (3) CECIL COUNTY, ON OR BEFORE THE 10TH DAY OF EACH MONTH;
- [(3)] (4) Charles County, on or before the 21st day of each month;
- [(4)] (5) Garrett County, on or before the 21st day of each month;
- [(5)] (6) Kent County, on or before the 10th day of each month;
- [(6)] (7) St. Mary's County, on or before the 21st day of each month;
- [(7)] (8) Somerset County, on or before the 21st day of each month;
- [(8)] (9) Talbot County, on or before the 20th day of each month;
- [(9)] (10) Washington County, on or before the 25th day of each month;
- [(10)] (11) Wicomico County, on or before the 20th day of each month; and
- [(11)] (12) Worcester County, on or before the 10th day of each month.