

(b) A hotel rental tax return for an authorized county:

(1) Shall be made on the form that the county requires;

(2) Shall contain the information that the county requires, including the amount of:

(i) Transient charges paid to the hotel during the prior calendar month; and

(ii) The hotel rental tax required to be collected during the prior calendar month.

9-311.

(a) A hotel shall pay to the authorized county that imposes the hotel rental tax the tax collected for a calendar month with the return that covers that month.

(b) (1) Except as provided in paragraph (2) of this subsection, a hotel is allowed a 1.5% discount for administrative costs if, on or before the due date, the hotel:

(i) Files the hotel rental tax return; and

(ii) Pays the hotel rental tax.

(2) The Commissioners of Calvert County, Charles County, St. Mary's County, and Washington County may determine whether a hotel is eligible to receive a discount.

9-314.

An authorized county shall administer the hotel rental tax for that county.

9-315.

To provide for orderly, systematic, and thorough administration of the hotel rental tax, an authorized county may adopt regulations that:

(1) Are consistent with this subtitle; and

(2) Conform to the applicable provisions and regulations for the sales and use tax under Title 11 of the Tax - General Article.

9-316.

(a) The Comptroller shall provide an authorized county with information to help the county to verify hotel rental tax liability.

(b) (1) The Comptroller may charge an authorized county a reasonable fee for the cost of providing information.

(2) The county shall treat the fee as a hotel rental tax administrative cost.