

9-321.

(a) If a hotel fails to pay the hotel rental tax as required by this subtitle, the hotel shall pay interest on the unpaid tax from the date on which the hotel is required to pay the tax to the date that the tax is paid.

(b) The interest rate for each month or fraction of a month is:

(1) For CECIL COUNTY, Talbot County, Washington County, and Wicomico County, 1%; and

(2) For any other authorized county, 0.5%.

9-322.

(a) If a hotel fails to pay the hotel rental tax to an authorized county, except Talbot County or Wicomico County, within 1 month after the payment is due under § 9-311 of this subtitle, the hotel shall pay a tax penalty of 10% of the unpaid tax.

9-323.

An authorized county may file a civil action to collect unpaid hotel rental tax.

9-324.

An authorized county may collect unpaid hotel rental tax by distraint.

9-325.

Unpaid hotel rental tax in CECIL COUNTY, Charles County, Somerset County, Talbot County, Washington County, and Wicomico County is a lien against the real and personal property of the person owing the tax and is collectible in the same manner as the property tax may be collected under the Tax—Property Article.

9-326.

(a) (1) To protect hotel rental tax revenue, an authorized county may require a hotel to file security with that county in an amount that the county determines.

(2) CECIL, Talbot, and Wicomico Counties may require security under this section only if a hotel has been in default.

(b) Security under this section shall be:

(1) A bond issued by a surety company that is:

(i) Authorized to do business in the State; and

(ii) Approved by the Insurance Commissioner as to solvency and responsibility;

(2) Cash; or

(3) Securities approved by the county.