

Laws of Prince George's County (1963 Edition), being also Article 17 of the Code of Public Local Laws of Maryland, title "Prince George's County," subtitle "Hotels, Motels, and Rooming Houses," to follow immediately after Section 44-1. thereof, TO BE UNDER THE NEW SUBHEADING "HOTEL AND MOTEL TAX," and to read as follows:

44-2.

(a) *Rate.* The County Executive and County Council of Prince George's County are IS hereby authorized and directed to levy and impose a tax of NOT EXCEEDING ~~six per centum (6%)~~ THREE PER CENTUM (3%) on all gross amounts of money paid to the owners or operators of hotels and motels in Prince George's County beginning July 1, 1971, by transient guests or tenants for renting, using or occupying a room or rooms in said hotels and motels to be paid and collected as hereinafter provided PURSUANT TO SUCH RULES AND REGULATIONS AS MAY BE ADOPTED BY THE COUNTY COUNCIL.

(b) *Definitions.* As used in these sections, a "transient guest or tenant" shall mean a person or persons renting, using or occupying a room or rooms in a hotel or motel for less than ninety (90) consecutive days, and for the purposes of this section a "hotel or motel" shall mean a building containing sleeping accommodations for more than twenty-five (25) persons and open to the transient public and shall also include those public facilities otherwise known as rooming houses, tourist homes and tourist cabin parks.

(c) *Statement; date.* Every person, firm, association or corporation owning or operating any hotel or motel as defined herein in Prince George's County shall collect the taxes herein levied and imposed from the persons paying the rental or other charges for the use or occupancy of any room or rooms in his or its hotel or motel, and shall pay the same to the County Director of Finance on or before August 1, 1971, and on or before the 1st day of each month thereafter. At the same time that any such payment is made to the County Director of Finance, the party making such payment shall file with the County Director of Finance a statement, on such forms as may be prescribed by the County Director of Finance, showing the amount of taxes collected during the preceding period, and setting forth such other data and information as may be required by the County Director of Finance.

(d) *Rules.* The County Director of Finance is hereby authorized to adopt or promulgate such rules and regulations as he may deem necessary or proper pertaining to the payment, collection and accounting of the taxes levied and imposed by these sections or in connection with the administration and enforcement of the provisions of these sections.

(e) *Powers of County Director of Finance.* In addition to the powers granted to the County Director of Finance in connection with the collection of the tax imposed by these sections, he is hereby authorized and empowered.

(1) To compromise disputed claims in connection with the tax imposed by these sections and for good and sufficient causes shown to remit interest and penalties;