

(2) To delegate any of his powers, duties and functions in connection with the collection of the tax imposed by these sections and the enforcement of the provisions relating thereto to his agent, representative or employee of the County Executive or County Council of Prince George's County; and

(3) To extend for good cause shown, the time for filing any return required to be filed under these sections and for such period of time as he may deem reasonable.

(f) Penalties; interest. Any person, firm, association or corporation refusing or failing to collect the taxes imposed by these sections, or to make a proper return when due, or to pay the taxes collected by him or it over to the County Director of Finance when due, shall be liable for interest on the amount of tax due at the rate of one-half of one per centum ($\frac{1}{2}$ of 1%) per month or any fraction thereof, and shall also be liable to a penalty of ten per centum (10%) of the amount of taxes found to be due by him or it, and said interest and penalty shall be collected as a part of the tax itself.

(g) Misdemeanor. The wilful refusal on the part of any person, firm, association or corporation to collect the said taxes, file proper returns when due or pay the taxes collected by him or it over to the County Director of Finance when due, as required by these sections or by regulations of the County Director of Finance adopted pursuant hereto, or the filing of a return known to be false or incomplete, shall be a misdemeanor, and any person, firm, association or corporation convicted thereof shall be subject to a fine of not more than one hundred dollars (\$100.00) or imprisonment not exceeding six (6) months, or to both fine and imprisonment, in the discretion of the Court.

(h) Whenever any person erroneously, illegally or unconstitutionally has paid the tax imposed by these sections, or whenever any person has paid the tax imposed by this subtitle in connection with a room or rooms in a hotel or motel which such person has rented, used or occupied for a period of ninety (90) consecutive days or more, the County Director of Finance shall refund the amount of such tax so paid upon receipt by him of a properly executed application stating good and sufficient grounds for any such refund. Any such application must be filed within three (3) years from the date when the tax is paid, and such application must contain such information and be in such form as may be required or approved by the County Director of Finance and must be signed by both the person having paid the tax and the proper officer or officers of the particular hotel or motel involved.

(i) Notification required. Whenever any person, firm, association or corporation owning or operating any hotel or motel business in Prince George's County shall sell, transfer, convey or assign any such hotel or motel business, the purchaser, transferee or assignee thereof shall, at least ten (10) days before taking possession or control of such hotel or motel business or paying therefor, notify the County Director of Finance by registered mail of the proposed sale, transfer, conveyance, or assignment and of the price, terms and conditions thereof.

(j) Taxes due. The said notice shall be given to the County Director of Finance whether or not the vendor, transferor or assignor