

(10%) of the amount of taxes found to be due; and said interest and penalty shall be collected as a part of the tax itself.

(e) If any person erroneously, illegally or unconstitutionally has paid the taxes imposed by this section, the Controller shall refund the amount of the 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 Controller 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.

(f)(1) Not less than ten (10) days prior to taking possession or control of a hotel or motel, subject to the hereinabove mentioned tax, the purchaser, transferee or assignee thereto shall notify the Controller by registered mail of such sale, transfer, conveyance or assignment. Such notice shall set forth the name and mailing address of such purchaser, transferee or assignee, and the anticipated date of taking possession or control.

(2) If the purchaser, transferee or assignee shall fail to give the said notice to the Controller or if the Controller shall inform the purchaser, transferee or assignee that a possible claim for such tax exists, any sums of money, property or choses in action, or other consideration, which the purchaser, transferee or assignor shall be subject to a first priority, right and lien to Anne Arundel County, Maryland, for said taxes; and the purchaser, transferee, or assignee shall be personally liable therefor, to the extent of the amount of the County's claim for unpaid taxes due under the terms and provisions hereof.

(g) 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 to the Controller when due, or the filing of a return known to be false or incomplete, shall be a misdemeanor, and any such person, firm, association or corporation convicted thereof shall be subject to a fine of not more than One Thousand Dollars (\$1,000.00) or imprisonment not exceeding six (6) months, or to both fine and imprisonment, in the discretion of the Court.

SECTION 2. *And be it further enacted*, That if any provision of this Ordinance or the application thereof to any person or circumstance is held invalid for any reason, such invalidity shall not affect the other provisions or any other application of this Ordinance which can be given effect without the invalid provisions or application, and to this end, all the provisions of this Ordinance are hereby declared to be severable.

SECTION 3. *And be it further enacted*, That this Ordinance shall become law and take effect on the 1st day of July, 1971.

APPROVED AND ENACTED: June 4, 1971.