

amount of such tax and interest and penalties, and the total amount thereof shall be payable within ten days from the date of such notice.

g. It shall be the duty of every person liable for the collection and payment to the County of any tax imposed herein to keep and preserve, for a period of two years, such suitable records as may be necessary to determine the amount of such tax as he may have been liable for the collection of and payment to the County, which records the Director of Finance shall have the right to inspect at all reasonable times.

h. Whenever any person required to collect and pay to the County a tax hereunder shall cease doing business or otherwise dispose of his business, any tax payable hereunder to the County shall become immediately due and payable and such person shall immediately make a report and pay the tax due.

i. No tax shall be payable hereunder on a room rental paid to any hospital, medical clinic, convalescent home or home for aged persons.

j. It shall be the duty of the Director of Finance to ascertain the name of every person operating a hotel, motel, or other similar place providing sleeping accommodations in Montgomery County, liable for the collection of the tax levied herein, who fails, refuses or neglects to collect the tax or to make, within the time provided herein, the reports or remittances required herein.

k. Any person violating or failing to comply with any of the provisions of this Section 84-32 shall be guilty of a misdemeanor, and upon conviction thereof, shall be subject to a penalty not in excess of \$1,000.00 or imprisonment not exceeding six months, or both such fine and imprisonment. Each violation shall constitute a separate offense. Such conviction shall not relieve any such person from the payment, collection or remittance of said tax.

SEC. 2. Severability.

The provisions of this Act are severable, and if any provision, sentence, clause, section or part thereof is held illegal, invalid or unconstitutional or inapplicable to any person or circumstances, such illegality, invalidity or unconstitutionality, or inapplicability shall not affect or impair any of the remaining provisions, sentences, clauses, sections or parts of the Act or their application to other persons or circumstances. It is hereby declared to be the legislative intent that this Act would have been adopted if such illegal, invalid or unconstitutional provision, sentence, clause, section or part had not been included therein, and if the person or circumstances to which the Act or any part thereof is inapplicable had been specifically exempted therefrom.