

ANNE ARUNDEL COUNTY

five (5) bedrooms or less).

(2) "Tenant" or "Transient guest" - Any person or persons renting, using or occupying a room or rooms in a hotel or motel for less than ninety (90) consecutive days.

(c) (1) Every person, firm, association or corporation owning or operating any hotel or motel in Anne Arundel County, Maryland, 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 said hotel or motel, and shall pay the same to the Controller on or before the twenty-fifth (25th) day of each month. The party making such payment shall simultaneously file with the Controller a statement, on such forms as may be prescribed by him, showing the amount of taxes collected during the preceding period, and setting forth such other data and information as may be required by the Controller.

(2) EVERY SELLER AND EVERY USER SHALL KEEP COMPLETE AND ACCURATE RECORDS OF ALL TAXABLE SALES AND THE TAX COLLECTED THEREON, AND ALL INVOICES AND ANY AND ALL OTHER PERTINENT RECORDS AND DOCUMENTS AS MAY BE NECESSARY TO DETERMINE THE AMOUNT OF TAX DUE. SUCH RECORDS AND DOCUMENTS SHALL BE OPEN AT ALL TIMES DURING THE NORMAL BUSINESS HOURS FOR INSPECTION AND EXAMINATION BY THE CONTROLLER OF ANNE ARUNDEL COUNTY, OR HIS DULY AUTHORIZED REPRESENTATIVE, AGENT OR DESIGNEE.

(3) IF ANY TAXPAYER FAILS TO KEEP RECORDS FROM WHICH THE TAX IMPOSED BY THIS SECTION MAY BE ACCURATELY COMPUTED, THE CONTROLLER MAY MAKE USE OF A FACTOR DEVELOPED BY SURVEYING OTHER TAXPAYERS OF THE SAME TYPE, OR OTHERWISE COMPUTE THE AMOUNT OF TAX DUE AND THERE SHALL BE A REBUTTABLE PRESUMPTION THAT SAID COMPUTATION IS CORRECT.

(d) Any person, firm, association or corporation refusing or failing to collect the taxes imposed by this section, or to make a proper return when due, or to pay the taxes collected by him or it over to the Controller when due, shall be liable for interest due thereon due at the rate of one-half of one percent (1/2%) per month or any fraction thereof, and shall also be liable to a penalty of ten percent (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 tax so paid upon receipt by him of a properly executed