

ZONING DESIGNATION WITHIN THE ZONING AUTHORITY OF THE DISTRICT COUNCIL OF PRINCE GEORGE'S COUNTY, WHICH UTILIZATION IS PURSUANT TO A VALID NONCONFORMING USE.

(2) "INDUSTRIAL PROPERTY" MEANS THAT PROPERTY WHICH HAS BEEN DESIGNATED FOR AN INDUSTRIAL USE UNDER THE ZONING AUTHORITY OF THE DISTRICT COUNCIL OF PRINCE GEORGE'S COUNTY AND THAT PROPERTY WHICH HAS NOT BEEN GIVEN AN INDUSTRIAL ZONING DESIGNATION, BUT WHICH IS BEING UTILIZED IN A MANNER COMPARABLE TO ANY INDUSTRIAL ZONING DESIGNATION WITHIN THE ZONING AUTHORITY OF THE DISTRICT COUNCIL OF PRINCE GEORGE'S COUNTY, WHICH UTILIZATION IS PURSUANT TO A VALID NONCONFORMING USE.

(B) NOTWITHSTANDING THE PROVISIONS OF SUBSECTION (7) OF SECTION 8 OF ARTICLE 81 OF THE ANNOTATED CODE OF MARYLAND, THE GOVERNING BODY OF PRINCE GEORGE'S COUNTY, BY RESOLUTION OR ORDINANCE ENACTED PURSUANT TO ITS REGULAR LEGISLATIVE PROCEDURE, MAY LEVY AND IMPOSE A TAX, PAYABLE BY THE LESSEE, UPON ANY SUM PAID BY THE LESSEE FOR THE RENTAL, SUBRENTAL, LEASING, SUBLEASING, OR USE OF ANY ACCOMMODATIONS IN OR FOR A COMMERCIAL OR INDUSTRIAL USE. THIS TAX MAY BE IMPOSED IN INCREMENTS OF ONE-HALF OF ONE PERCENT, BUT MAY NOT EXCEED AN AMOUNT GREATER THAN FIVE PERCENT OF THE RENTAL FEE CHARGED BY THE LANDLORD.

(C) IF THE GOVERNING BODY OF PRINCE GEORGE'S COUNTY LEVIES AND IMPOSES THE TAX AUTHORIZED BY SUBSECTION (B) OF THIS SECTION, THE GOVERNING BODY MAY ALSO PROVIDE:

(1) THAT THE OPERATOR OR OWNER OF A COMMERCIAL OR INDUSTRIAL PROPERTY SHALL COLLECT THIS TAX AND REMIT THE REVENUES MONTHLY TO AN AGENCY TO BE DESIGNATED BY THE GOVERNING BODY;

(2) FOR THE MAINTENANCE OF SUITABLE RECORDS IN CONNECTION WITH THIS TAX AND ITS COLLECTION;

(3) FOR THE INSPECTION AND PUBLICATION OF THE RECORDS RELATING TO THIS TAX; AND

(4) FOR PENALTIES FOR THE FAILURE TO COMPLY WITH THE PROVISIONS OF ANY LEGISLATION RELATING TO THIS TAX.

(D) THE PROVISIONS OF THIS SECTION DO NOT APPLY TO ANY TAX ON HOTEL OR MOTEL ROOMS OR ANY OTHER TRANSIENT FACILITY.

(E) IF ANY PROVISION OF § 75-4, OR THE APPLICATION THEREOF TO ANY PERSON OR CIRCUMSTANCE, IS HELD INVALID, THE REMAINDER OF SAID SECTIONS, AND THE APPLICATION OF SUCH PROVISIONS TO OTHER PERSONS OR CIRCUMSTANCES, SHALL