

**Article 24 – Political Subdivisions – Miscellaneous Provisions**

9–310.

(a) A hotel shall complete, sign, and file a hotel rental tax return with:

(1) **[A]** EXCEPT AS PROVIDED IN PARAGRAPH (2) OF THIS SUBSECTION, A code county, on or before the 10th day of each month;

(2) (I) A CODE COUNTY IN THE EASTERN SHORE CLASS ESTABLISHED UNDER ARTICLE 25B, § 2. OF THE CODE, ON OR BEFORE THE 21ST DAY OF EACH MONTH;

**[(2)]**(II) Calvert County, on or before the 21st day of each month;

**[(3)]**(III) Carroll County, on or before the 21st day of each month;

**[(4)]**(IV) Cecil County, on or before the 10th day of each month;

**[(5)]**(V) Charles County, on or before the 21st day of each month;

**[(6)]**(VI) Dorchester County, on or before the 21st day of each month;

**[(7)]**(VII) Frederick County, on or before the 21st day of each month;

**[(8)]**(VIII) Garrett County, on or before the 21st day of each month;

**[(9)]**(IX) St. Mary's County, on or before the 21st day of each month;

**[(10)]**(X) Somerset County, on or before the 21st day of each month;

**[(11)]**(XI) Talbot County, on or before the 20th day of each month;

**[(12)]**(XII) Washington County, on or before the 25th day of each month;

and

**[(13)]**(XIII) Wicomico County, on or before the 20th day of each month.

(b) A hotel rental tax return for an authorized county:

(1) Shall be made on the form that the county requires;

(2) Shall contain the information that the county requires, including the amount of:

(i) Transient charges paid to the hotel during the prior calendar month; and

(ii) The hotel rental tax required to be collected during the prior calendar month.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June 1, 2006.

Approved May 2, 2006.