

(b) A hotel holds hotel rental tax collected in trust for the authorized county that imposes the tax until the hotel pays the tax to that county as required under this subtitle.

9-310.

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

- (1) A code county, on or before the 10th day of each month;
- (2) Calvert County, on or before the 21st day of each month;
- (3) CARROLL COUNTY, ON OR BEFORE THE 21ST DAY OF EACH MONTH;
- [(3)] (4) Cecil County, on or before the 10th day of each month;
- [(4)] (5) Charles County, on or before the 21st day of each month;
- [(5)] (6) Dorchester County, on or before the 21st day of each month;
- [(6)] (7) Frederick County, on or before the 21st day of each month;
- [(7)] (8) Garrett County, on or before the 21st day of each month;
- [(8)] (9) St. Mary's County, on or before the 21st day of each month;
- [(9)] (10) Somerset County, on or before the 21st day of each month;
- [(10)] (11) Talbot County, on or before the 20th day of each month;
- [(11)] (12) Washington County, on or before the 25th day of each month;
- [(12)] (13) Wicomico County, on or before the 20th day of each month.

and

(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.

9-311.

(a) A hotel shall pay to the authorized county that imposes the hotel rental tax the tax collected for a calendar month with the return that covers that month.

(b) (1) Except as provided in paragraph (2) of this subsection, a hotel is allowed, for administrative costs, a discount equal to 1.5% of the gross amount of hotel rental tax collected, if, on or before the due date, the hotel: