

- (i) Files the hotel rental tax return; and
- (ii) Pays the hotel rental tax.

(2) The Commissioners of Calvert County, CARROLL COUNTY, Charles County, St. Mary's County, and Washington County may determine whether a hotel is eligible to receive a discount.

9-314.

An authorized county shall administer the hotel rental tax for that county.

9-315.

To provide for orderly, systematic, and thorough administration of the hotel rental tax, an authorized county may adopt regulations that:

- (1) Are consistent with this subtitle; and
- (2) Conform to the applicable provisions and regulations for the sales and use tax under Title 11 of the Tax - General Article.

9-316.

(a) The Comptroller shall provide an authorized county with information to help the county to verify hotel rental tax liability.

(b) (1) The Comptroller may charge an authorized county a reasonable fee for the cost of providing information.

(2) The county shall treat the fee as a hotel rental tax administrative cost.

9-317.

(a) To cover the revenue that a treasurer collects under this subtitle, an authorized county may increase the surety bond that the county requires for its treasurer.

(b) The county shall treat any additional premium due to a surety bond increase allowed under subsection (a) of this section as a hotel rental tax administrative cost.

9-318.

(a) Except for Talbot County, Washington County, Dorchester County, [and] Frederick County, AND CARROLL COUNTY, an authorized county shall distribute the hotel rental tax revenue as follows:

(1) From the total revenue, a reasonable sum for hotel rental tax administrative costs to the general fund of the county;

(2) In a code county and Calvert, Cecil, Garrett, and St. Mary's counties, after the distribution in item (1) of this subsection, the revenue attributable to a hotel located in a municipal corporation to the municipal corporation; and