

(3) The report shall include:

- (i) The amount of revenue the county collected from the hotel rental tax in the previous fiscal year;
- (ii) An itemized statement of the use of hotel rental tax revenue; and
- (iii) The name and salary of each position within the county agency that administers the hotel rental tax.

(b) A code county in the Western Maryland class shall provide a copy of any audits performed annually relating to the hotel rental tax to the county Senate and House Delegations of the General Assembly.

9-321.

(a) If a hotel fails to pay the hotel rental tax as required by this subtitle, the hotel shall pay interest on the unpaid tax from the date on which the hotel is required to pay the tax to the date that the tax is paid.

(b) The interest rate for each month or fraction of a month is:

(1) For Cecil County, Talbot County, Washington County, Wicomico County, and Dorchester County, 1%; and

(2) For any other authorized county, 0.5%.

9-322.

(a) If a hotel fails to pay the hotel rental tax to an authorized county, except Talbot County or Wicomico County, within 1 month after the payment is due under § 9-311 of this subtitle, the hotel shall pay a tax penalty of 10% of the unpaid tax.

(b) If a hotel fails to pay the hotel rental tax to Talbot County or Wicomico County within 120 days after the payment is due under § 9-311 of this subtitle, the hotel shall pay a tax penalty of 10% of the unpaid tax.

9-323.

An authorized county may file a civil action to collect unpaid hotel rental tax.

9-324.

An authorized county may collect unpaid hotel rental tax by distraint.

9-325.

Unpaid hotel rental tax in a code county, CARROLL COUNTY, Cecil County, Charles County, Dorchester County, Frederick County, Garrett County, Somerset County, Talbot County, Washington County, and Wicomico County is a lien against the real and personal property of the person owing the tax and is collectible in the same manner as the property tax may be collected under the Tax – Property Article.