

DEPOSITED IN THE GENERAL FUNDS OF WICOMICO COUNTY TO UNDERWRITE THE OPERATING EXPENSES OF THE WICOMICO COUNTY CONVENTION AND VISITORS BUREAU.

{2}--FOR-THE-PURPOSE-OF-ADVISING-THE--WICOMICO--COUNTY CONVENTION--AND--VISITORS--BUREAU,--THE--COUNTY--COUNCIL--OF--WICOMICO COUNTY--SHALL--APPOINT--AN--ADVISORY--COMMISSION,--THE--MEMBERSHIP--OF WHICH--SHALL--NOT--EXCEED--12--MEMBERS,--AT--LEAST--3--OF--THE--MEMBERS--OF SUCH--COMMISSION--SHALL--BE--MEMBERS--OF--THE--WICOMICO--COUNTY MOTEL--HOTEL--ASSOCIATION,--MEMBERS--OF--SUCH--COMMISSION--SHALL--BE APPOINTED--FOR--A--TERM--OF--3--YEARS,--AND,--INITIALLY,--ONE--THIRD--OF--THE MEMBERS--SHALL--BE--APPOINTED--TO--SERVE--1--YEAR,--ONE--THIRD--OF--THE MEMBERS--SHALL--BE--APPOINTED--TO--SERVE--2--YEARS,--THE--BALANCE--OF--THE MEMBERS--SHALL--BE--APPOINTED--TO--SERVE--FOR--3--YEARS,--EACH--COMMISSION MEMBER--APPOINTED--OR--REAPPOINTED--THEREAFTER--SHALL--SERVE--FOR--A--TERM OF--3--YEARS,--THE--PRIMARY--FUNCTION--OF--THE--COMMISSION--SHALL--BE ADVISORY--TO--THE--COUNTY--IN--THE--PROMOTION--OF--CONVENTIONS--AND TOURISM--IN--WICOMICO--COUNTY.

(C) EVERY PERSON RECEIVING ANY PAYMENT FOR ROOM OR BUILDING RENTAL ON WHICH A TAX IS LEVIED UNDER THIS SECTION, SHALL COLLECT THE AMOUNT OF TAX IMPOSED FROM THE TRANSIENT OR PERSON ON WHOM IT IS LEVIED OR FROM THE PERSON PAYING FOR THE ROOM OR BUILDING RENTAL AT THE TIME PAYMENT IS MADE. THE TAXES REQUIRED TO BE COLLECTED HEREUNDER SHALL BE DEEMED HELD IN TRUST BY THE PERSON REQUIRED TO COLLECT THEM UNTIL REMITTED AS HEREINAFTER REQUIRED.

(D) THE PERSON COLLECTING THE TAX SHALL MAKE OUT A REPORT UPON FORMS SETTING FORTH INFORMATION THE COUNTY COUNCIL PRESCRIBES AND REQUIRES, SHOWING THE AMOUNT OF ROOM OR BUILDING RENTAL CHARGES THAT HAVE BEEN COLLECTED, AND THE TAX REQUIRED TO BE COLLECTED; AND THE PERSON COLLECTING THE TAX SHALL SIGN AND DELIVER THE REPORT TO THE COUNTY COUNCIL, WITH A REMITTANCE OF THE TAX REQUIRED HEREUNDER. THE REPORTS AND REMITTANCES SHALL BE MADE ON OR BEFORE THE 20TH DAY OF EACH MONTH, COVERING THE SALES AND THE AMOUNT OF TAX COLLECTED DURING THE PRECEDING CALENDAR MONTH.

(E) IF ANY PERSON FAILS OR REFUSES TO REMIT TO THE COUNTY COUNCIL THE TAX REQUIRED TO BE COLLECTED AND PAID UNDER THIS SECTION, WITHIN THE TIME AND IN THE AMOUNT SPECIFIED IN THIS SECTION, THERE SHALL BE ADDED TO SUCH PERSON'S TAX, BY THE COUNTY COUNCIL, INTEREST AT THE RATE OF 1 PERCENT PER MONTH ON THE AMOUNT OF THE TAX FOR EACH MONTH OR PORTION THEREOF FROM THE DATE UPON WHICH THE TAX IS DUE, AS PROVIDED IN THIS SECTION; AND IF THE TAX REMAINS DELINQUENT AND UNPAID FOR A PERIOD OF 120 DAYS FROM THE DATE IT IS DUE AND PAYABLE, THERE SHALL BE ADDED THERETO BY THE COUNTY COUNCIL A PENALTY OF 10 PERCENT OF THE AMOUNT OF THE TAX. THE COUNTY COUNCIL MAY PROCEED TO COLLECT DELINQUENT AND UNPAID TAXES BY SUIT OR DISTRAINT, AND UNTIL SUCH TAXES ARE COLLECTED, THEY SHALL BECOME A LIEN UPON THE REAL AND PERSONAL PROPERTY OF THE PERSON, FIRM, OR CORPORATION FROM WHOM THEY ARE DUE, AND SHALL BE COLLECTIBLE IN THE SAME MANNER AS REAL ESTATE TAXES ASSESSED AGAINST ANY SUCH PROPERTY.