

(F) FROM THE TOTAL PROCEEDS COLLECTED FROM THE TAX BY THE COUNTY COUNCIL FROM TIME TO TIME, FROM THE HOTELS, MOTELS, OR OTHER SIMILAR PLACES, THE COUNTY COUNCIL SHALL DEDUCT A REASONABLE SUM OR PERCENTAGE FOR THE ACTUAL COST THEREOF, NOT TO EXCEED 5 PERCENT OF THE COLLECTIONS, AND CREDIT THIS DEDUCTION TO THE GENERAL FUNDS OF THE COUNTY.

(G) THE SALES TAX DIVISION OF THE COMPTROLLER'S OFFICE SHALL SUPPLY TO THE COUNTY COUNCIL INFORMATION IN AID OF VERIFICATION OF LIABILITY FOR THE TAX. THE SALES TAX DIVISION MAY MAKE A REASONABLE CHARGE FOR THIS ASSISTANCE, WHICH SHALL BE PAID BY THE COUNTY COUNCIL AND TREATED AS A PART OF THE REASONABLE COSTS OF COLLECTING THE TAX.

(H) THE COUNTY COUNCIL MAY PROMULGATE AND FROM TIME TO TIME CHANGE OR REPEAL RULES AND REGULATIONS NOT INCONSISTENT WITH THIS SECTION AND DEEMED NECESSARY TO PROVIDE FOR AN ORDERLY, SYSTEMATIC, AND THOROUGH COLLECTION AND DISTRIBUTION OF THE TAX IMPOSED IN THIS SECTION. AS APPLICABLE, THE LAWS AND THE RULES AND REGULATIONS IN EFFECT AS TO THE RETAIL SALES TAX AND THE STATE USE TAX IN MARYLAND SHALL BE ADOPTED AND FOLLOWED BY THE COUNTY COUNCIL IN PROMULGATING OR CHANGING A RULE OR REGULATION.

(I) THE SURETY BOND OF THE DIRECTOR OF FINANCE OF THE COUNTY MAY BE INCREASED BY THE COUNTY COUNCIL, IN RELATION TO THE MONEYS COLLECTED AND DISTRIBUTED UNDER THIS SECTION. THE PREMIUM FOR ANY INCREASE IN THE SURETY BOND SHALL BE DEEMED PART OF THE COST OF IMPOSING AND COLLECTING THE TAX IMPOSED IN THIS SECTION.

(J) THE PERSON COLLECTING THE TAX MAY APPLY AND CREDIT AGAINST THE AMOUNT OF TAX PAYABLE BY HIM AN AMOUNT EQUAL TO 1 1/2 PERCENT OF THE GROSS TAX TO BE REMITTED BY THE PERSON TO THE COUNTY COUNCIL, TO COVER HIS EXPENSE IN THE COLLECTION AND REMITTANCE OF THE TAX. HOWEVER, NOTHING IN THIS SUBSECTION APPLIES TO ANY PERSON WHO FAILS OR REFUSES TO FILE HIS RETURN WITH THE COUNTY COUNCIL WITHIN THE TIME PRESCRIBED WITHIN THIS SECTION.

(K) (1) THE COUNTY COUNCIL IN ORDER TO PROTECT THE REVENUES TO BE OBTAINED UNDER THIS SECTION MAY REQUIRE ANY PERSON COLLECTING THE TAX WHO HAS PREVIOUSLY BEEN IN DEFAULT, TO FILE WITH THE COUNCIL A SURETY BOND ISSUED BY A SURETY COMPANY AUTHORIZED TO DO BUSINESS IN THIS STATE AND APPROVED BY THE STATE INSURANCE COMMISSIONER AS TO SOLVENCY AND RESPONSIBILITY IN SUCH AMOUNT OR AMOUNTS FROM TIME TO TIME AS THE COUNTY COUNCIL MAY FIX TO SECURE THE PAYMENT OF THE TAX DUE OR WHICH MAY BECOME DUE FROM THE PERSON COLLECTING THE TAX. IF THE COUNCIL DETERMINES THAT THE PERSON IS TO FILE SUCH A BOND, THE COUNCIL SHALL CAUSE NOTICE TO BE GIVEN TO THE PERSON TO THAT EFFECT SPECIFYING THE AMOUNT OF BOND REQUIRED. THE PERSON COLLECTING THE TAX SHALL FILE THE BOND WITHIN 5 DAYS AFTER RECEIVING THE NOTICE UNLESS WITHIN THAT PERIOD HE REQUESTS IN WRITING A HEARING BEFORE THE COUNCIL AT WHICH HEARING THE NECESSITY, PROPRIETY, AND AMOUNT OF THE BOND SHALL BE DETERMINED BY THE COUNTY COUNCIL. THIS DETERMINATION IS FINAL AND SHALL BE COMPLIED WITH WITHIN 15 DAYS AFTER THE PERSON COLLECTING THE TAX RECEIVES NOTICE THEREOF.