

(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.

(f) [From] IN WICOMICO COUNTY, FROM the total proceeds collected from the tax by the County Council OF WICOMICO COUNTY from time to time, from the hotels, motels, or other similar places, the County Council OF WICOMICO COUNTY 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.