

(D) (1) THE MAXIMUM RATE OF TAX WHICH MAY BE IMPOSED UNDER SECTION 402 OF THIS SUBTITLE AT A MARYLAND SPORTS STADIUM AUTHORITY FACILITY IS:

(I) 8 PERCENT BY THE AUTHORITY; AND

(II) A RATE DETERMINED BY THE LOCAL LEGISLATIVE BODY WHICH, WHEN COMBINED WITH THE RATE DETERMINED BY THE AUTHORITY, DOES NOT EXCEED A TOTAL OF 10 PERCENT.

(2) AN EXEMPTION OF A CLASS OF ACTIVITIES BY A LOCAL LEGISLATIVE BODY DOES NOT ALTER THE ABILITY OF THE AUTHORITY TO TAX THAT CLASS OF ACTIVITIES WITHIN THE LIMITS ESTABLISHED IN THIS SUBSECTION.

(3) AN EXEMPTION OF A CLASS OF ACTIVITIES BY THE AUTHORITY DOES NOT ALTER THE ABILITY OF THE LOCAL LEGISLATIVE BODY TO TAX THAT CLASS OF ACTIVITIES WITHIN THE LIMITS ESTABLISHED IN THIS SUBSECTION.

(4) THE AUTHORITY SHALL CLASSIFY THE TYPES OF TAXABLE ACTIVITIES AT AUTHORITY FACILITIES, AND TAXATION UNDER THIS SUBSECTION SHALL BE DONE WITHIN THOSE CLASSIFICATIONS.

404.

(a) The tax levied by a local legislative body OR BY THE MARYLAND SPORTS STADIUM AUTHORITY shall be collected by the Comptroller.

(b) The proper officials of any county, incorporated municipality, [or] Baltimore City, OR THE MARYLAND SPORTS STADIUM AUTHORITY shall notify the Comptroller at least sixty (60) days in advance of the date on which the taxes take effect and are to be collected by the Comptroller, as to any changes in rate or type of activity to be taxed.

(c) Each quarter, the Comptroller shall deduct and retain an amount necessary to defray the cost of administration and collection in the previous quarter.

(d) Within twenty (20) days after the end of each calendar quarter, the Comptroller shall pay the balance of the taxes collected to the respective legislative bodies of the counties or incorporated municipality or the Mayor and City Council of Baltimore City OR THE MARYLAND SPORTS STADIUM AUTHORITY, according to their source of collection.

(e) The Comptroller shall allow the treasurer or finance officer of any county or municipality OR THE MARYLAND SPORTS STADIUM AUTHORITY to examine the returns required under § 405 of this article of any business located within the county or municipality.