

cottage, or other similar lodging place, offering sleeping accommodations or space for 1 or more persons at any time, and the owner and operator thereof, which for compensation holds out to furnish or furnishes sleeping accommodations or space to any transient.

[(4)] (5) "Room or building rental" means the total charge made by any hotel, motel, apartment, cottage, or other similar place for sleeping accommodations or space furnished the transient. If the charge includes any amount for services or accommodations in addition to that of the use of sleeping space, the portion of the total charge which represents only room or building rental shall be distinctly set out and billed to the transient as a separate item.

[(5)] (6) "Person" means any individual, corporation, company, association, firm, copartnership, or any group of individuals acting as a unit, and includes any trustee, receiver, assignee, or personal representative thereof.

[(6)] (7) "Transient" means any person who, for any period of not more than 4 consecutive months, obtains sleeping accommodations or space, either at his own expense or at the expense of another, in any hotel, motel, apartment, cottage, or other similar place for which there is a room or building rental.

(b) (1) The Board may impose a tax on the amount paid for room or building rental by or for a transient at a hotel, motel, apartment, cottage, or other similar place providing sleeping accommodations.

(2) If imposed, the tax shall be at the rate as a percentage of the room or building rental, as the Board, by resolution, may determine, not to exceed:

(I) 3 percent IN GARRETT COUNTY; OR

(II) 5 PERCENT IN ST. MARY'S COUNTY.

(3) PRIOR TO IMPOSITION OF THE TAX IN ST. MARY'S COUNTY, THE COMMISSIONERS SHALL HOLD A PUBLIC HEARING, WHICH SHALL BE ADVERTISED BY PUBLICATION TWICE AT LEAST 10 DAYS IN ADVANCE IN A NEWSPAPER OF GENERAL CIRCULATION IN THE COUNTY. THE PUBLIC HEARING SHALL BE SEPARATE FROM AND INDEPENDENT OF THE ANNUAL BUDGET HEARINGS.

(4) IN ST. MARY'S COUNTY, THE BOARD MAY PROVIDE A TAX EXEMPTION FOR CLASSES OF SLEEPING ACCOMMODATION PLACES.

(c) (1) Each person who receives 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.