

(2) The taxes required to be collected under this section shall be deemed held in trust by the person required to collect them until remitted as required in this section.

(d) (1) The person collecting the tax shall make out a report upon forms and setting forth information the Board 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 shall sign and deliver the report to the Board, with a remittance of the tax required hereunder.

(2) The reports and remittances shall be made on or before the 21st day of each month, covering the sales and the amount of tax collected during the preceding calendar month.

(e) (1) If a person fails or refuses to remit to the Board 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 the tax by the Board interest at the rate of 1/2 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.

(2) If the tax remains delinquent and unpaid for a period of 1 month from the date it is due and payable, there shall be added to the tax by the Board a penalty of 10 percent of the amount of the tax.

(3) The Board may proceed to collect delinquent and unpaid taxes by suit or distraint.

(f) (1) From the total proceeds collected from the tax by the Board, from time to time, from the hotels, motels, apartments, cottages, or other similar places, the Board shall deduct a reasonable sum or percentage for the cost of imposing and collecting the tax and credit this deduction to the general funds of the county.

(2) That portion of the remainder of the total proceeds which came from payments made by a hotel, motel, apartment, cottage, or other similar place located in whole or in part within the corporate limits of a municipal corporation in the county shall be paid over without qualification or condition to the mayor and city council, by whatever name known, of the municipal corporation.

(3) The remaining portion of the total proceeds shall be credited to the general funds of the county. [The] IN GARRETT COUNTY, THE county shall designate a portion of the proceeds from the tax for the promotion of the county.

(4) Distribution of these several payments shall be made periodically by the Board, not less than 15 days nor more than 30 days following the last day of each month during the year.