

(3) The remaining portion of the total proceeds shall be credited to the general funds of the county. 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.

(g) (1) The Retail Sales Tax Division of the Comptroller's office shall supply to the Board information in aid of verification of liability for the tax.

(2) The Retail Sales Tax Division may make a reasonable charge for this assistance, which shall be paid by the Board and treated as a part of the reasonable costs of collecting the tax.

(h) (1) The Board may adopt 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.

(2) If and 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 Board in adopting a rule or regulation.

(i) (1) The surety bond of the treasurer of the county may be increased by the Board, in relation to the moneys collected and distributed under this section.

(2) 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) (1) Except in CHARLES OR St. Mary's County, the person collecting the tax may apply and credit against the amount of tax payable by the person an amount equal to 1 1/2 percent of the gross tax to be remitted by the person to the Board, to cover the person's expense in the collection and remittance of the tax.

(2) However, this subsection does not apply to any person who fails or refuses to file his return with the Board within the time prescribed within this section.

(3) The Commissioners of CHARLES OR St. Mary's County may determine whether a person collecting the tax is eligible to receive a collection fee to cover the person's expenses in the collection and remittance of the tax.