

(k) (1) (i) The Board in order to protect the revenues to be obtained under this section may require any person collecting the tax to file with the Board a surety bond issued by a surety company authorized to do business in this State and approved by the State Insurance Commissioner as to solvency and responsibility, in such amount or amounts from time to time as the Board may fix to secure the payment of the tax due or which may become due from the person collecting the tax.

(ii) If the Board determines that the person is to file such a bond, the Board shall give notice to the person to that effect specifying the amount of bond required.

(iii) The person collecting the tax shall file the bond within 5 days after receiving the notice unless within that period the person requests in writing a hearing before the Board, at which hearing the necessity, propriety, and amount of the bond shall be determined by the Board.

(iv) This determination is final and shall be complied with within 15 days after the person collecting the tax receives notice thereof.

(2) (i) In lieu of the bond required by paragraph (1) of this subsection, securities approved by the Board or cash in such amount as the Board prescribes may be deposited, which shall be kept in the custody of the Board.

(ii) The Board at any time without notice to the depositor of the securities or cash may apply them to any tax due, and for that purpose the securities may be sold by the Board at public or private sale without notice to the depositor of the securities.

(L) UNPAID HOTEL RENTAL TAX IN CHARLES COUNTY IS A LIEN AGAINST THE REAL AND PERSONAL PROPERTY OF THE PERSON OWING THE TAX AND IS COLLECTIBLE IN THE SAME MANNER AS THE PROPERTY TAX MAY BE COLLECTED UNDER THE TAX - PROPERTY ARTICLE.

SECTION 2. AND BE IT FURTHER ENACTED, That the Laws of Maryland read as follows:

Article 24 - Political Subdivisions - Miscellaneous Provisions  
9-301.

(a) In this subtitle the following words have the meanings indicated.

(b) "Authorized county" means:

(1) Allegany County, a code county;