

subtitle, the hotel shall pay a tax penalty of 10% of the unpaid tax.

(b) If a hotel fails to pay the hotel rental tax to Talbot County or Wicomico County within 120 days after the payment is due under § 9-311 of this subtitle, the hotel shall pay a tax penalty of 10% of the unpaid tax.

9-323.

An authorized county may file a civil action to collect unpaid hotel rental tax.

9-324.

An authorized county may collect unpaid hotel rental tax by distraint.

9-325.

Unpaid hotel rental tax in CHARLES COUNTY, Talbot County, and Wicomico 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.

9-326.

(a) (1) To protect hotel rental tax revenue, an authorized county may require a hotel to file security with that county in an amount that the county determines.

(2) Talbot and Wicomico Counties may require security under this section only if a hotel has been in default.

(b) Security under this section shall be:

(1) a bond issued by a surety company that is:

(i) authorized to do business in the State; and

(ii) approved by the insurance--commissioner Insurance Commissioner as to solvency and responsibility;

(2) cash; or

(3) securities approved by the county.

(c) If security is required under this section, the county shall give the hotel notice of the amount of security.

(d) Within 5 days after a hotel receives notice that security is required, the hotel shall: