

(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 A RATE OF NO MORE THAN 3 PERCENT OF THE ROOM OR BUILDING RENTAL, AS THE BOARD, BY RESOLUTION, MAY DETERMINE.

(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.

(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 10TH 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 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. UNTIL THE TAXES ARE COLLECTED, THEY SHALL BE A LIEN UPON THE REAL AND PERSONAL PROPERTY OF THE PERSON REQUIRED TO PAY THE TAX, AND SHALL BE COLLECTIBLE IN THE SAME MANNER AS REAL PROPERTY TAXES ASSESSED AGAINST THAT PROPERTY.

(F) (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.