

building rental shall be distinctly set out and billed to the transient as a separate item.

(6) "Person" means any individual, corporation, company, association, firm, copartnership, or any group of individuals acting as a unit, and includes any trustee, receiver, assignee, or personal representative thereof.

(7) "Transient" means any person who, for any period of not more than 4 consecutive months, obtains sleeping accommodations or space, either at his own expense or at the expense of another, in any hotel, motel, apartment, cottage, or other similar place for which there is a room or building rental.

(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 the rate as a percentage of the room or building rental, as the Board, by resolution, may determine, not to exceed:

(i) 3 percent in Garrett County; or

(ii) 5 percent in CALVERT OR St. Mary's County.

(3) Prior to imposition of the tax in CALVERT OR St. Mary's County, the Commissioners shall hold a public hearing, which shall be advertised by publication twice at least 10 days in advance in a newspaper of general circulation in the county. The public hearing shall be separate from and independent of the annual budget hearings.

(4) In CALVERT OR St. Mary's County, the Board may provide a tax exemption for classes of sleeping accommodation places.

(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