

(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 CALVERT 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 ~~CALVERT~~ CALVERT 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.

(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