

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.

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;
- (2) CALVERT COUNTY;
- [(2)] (3) Garrett County;
- [(3)] (4) Kent County, a code county;
- [(4)] (5) St. Mary's County;
- [(5)] (6) Talbot County;
- [(6)] (7) Wicomico County; and
- [(7)] (8) Worcester County, a code county.

(c) (1) "Hotel" means an establishment that offers sleeping accommodations for compensation.

(2) "Hotel" includes:

- (i) an apartment;