

- (2) 5% IN CALVERT COUNTY;
- [(2)] (3) 3% in Garrett County;
- [(3)] (4) 3% in Kent County;
- [(4)] (5) 5% in St. Mary's County;
- [(5)] (6) 3% in Talbot County;
- [(6)] (7) 1% in Wicomico County; and
- [(7)] (8) 3% in Worcester County.

9-305.

CALVERT COUNTY AND St. Mary's County may provide, by resolution, a tax exemption for classes of hotels.

9-308.

A person shall pay the hotel rental tax to the hotel when the person pays the transient charge.

9-309.

(a) A hotel shall:

(1) give the person who is required to pay a transient charge a bill that identifies the transient charge as a separate item from any other charge; and

(2) collect the hotel rental tax from the person who pays the transient charge.

(b) A hotel holds hotel rental tax collected in trust for the authorized county that imposes the tax until the hotel pays the tax to that county as required under this subtitle.

9-310.

(a) A hotel shall complete, sign, and file a hotel rental tax return with:

(1) Allegany County, on or before the 10th day of each month;

(2) CALVERT COUNTY, ON OR BEFORE THE 21ST DAY OF EACH MONTH;

[(2)] (3) Garrett County, on or before the 21st day of each month;