

[(3)] (4) Kent County, on or before the 10th day of each month;

[(4)] (5) St. Mary's County, on or before the 21st day of each month;

[(5)] (6) Talbot County, on or before the 20th day of each month;

[(6)] (7) Wicomico County, on or before the 20th day of each month; and

[(7)] (8) Worcester County, on or before the 10th day of each month.

(b) A hotel rental tax return for an authorized county:

(1) shall be made on the form that the county requires;

(2) shall contain the information that the county requires, including the amount of:

(i) transient charges paid to the hotel during the prior calendar month; and

(ii) the hotel rental tax required to be collected during the prior calendar month.

9-311.

(a) A hotel shall pay to the authorized county that imposes the hotel rental tax the tax collected for a calendar month with the return that covers that month.

(b) (1) Except as provided in paragraph (2) of this subsection, a hotel is allowed a 1.5% discount for administrative costs if, on or before the due date, the hotel:

(i) files the hotel rental tax return; and

(ii) pays the hotel rental tax.

(2) The Commissioners of CALVERT COUNTY AND St. Mary's County may determine whether a hotel is eligible to receive a discount.

9-314.

An authorized county shall administer the hotel rental tax for that county.

9-315.