

(2) Wicomico County:

(i) may not deduct more than 5% of the revenue for administrative costs under subsection (a)(1) of this section; and

(ii) shall deposit all remaining revenues, after the distribution under subsection (a)(1) of this section in the general funds of Wicomico County to underwrite the Wicomico County Convention and Visitors Bureau.

(c) An authorized county shall make the distributions required under this section between the 15th day and the 30th day of each calendar month.

9-321.

(a) If a hotel fails to pay the hotel rental tax as required by this subtitle, the hotel shall pay interest on the unpaid tax from the date on which the hotel is required to pay the tax to the date that the tax is paid.

(b) The interest rate for each month or fraction of a month is:

- (1) for Talbot County and Wicomico County, 1%; and
- (2) for any other authorized county, 0.5%.

9-322.

(a) If a hotel fails to pay the hotel rental tax to an authorized county, except Talbot County or Wicomico County, within 1 month after the payment is due under § 9-311 of this subtitle, the hotel shall pay a tax penalty of 10% of the unpaid tax.

(b) If a hotel fails to pay the hotel rental tax to Talbot County or Wicomico County within 120 days after the payment is due under § 9-311 of this subtitle, the hotel shall pay a tax penalty of 10% of the unpaid tax.

9-323.

An authorized county may file a civil action to collect unpaid hotel rental tax.

9-324.

An authorized county may collect unpaid hotel rental tax by distraint.

9-325.