

(B) TAX RATE.

[and said tax may be in such amount as they, in the exercise of their discretion, deem to be proper;] A COUNTY OR MUNICIPAL CORPORATION SHALL SET THE TAX RATE.

(C) COLLECTION.

A COUNTY OR MUNICIPAL CORPORATION may require [that said tax shall be collected by] the operator or owner of [said] A TRAILER park [and/or] OR MOBILE HOME court OR PARK TO COLLECT THE TAX and [remitted] TO REMIT IT to the [said board of] county [commissioners, county council, or mayor and council] OR MUNICIPAL CORPORATION or [such] TO THE agency [as they may designate;] THAT THE COUNTY OR MUNICIPAL CORPORATION DESIGNATES.

(D) RECORDS.

A COUNTY OR MUNICIPAL CORPORATION may provide for:

(1) [the] THE maintenance of suitable public records in connection with [said taxes] THE TAX and [the] ITS collection [thereof]; and

(2) [provide for the] THE inspection or publication of [said] THE records[; and].

(E) PENALTIES.

A COUNTY OR MUNICIPAL CORPORATION may provide [further] for penalties for the failure to comply with [said resolution or ordinance] THE REQUIREMENTS RELATING TO THE TAX.

(F) EFFECT OF SECTION.

[Nothing in this] THIS section [affects] DOES NOT:

(1) AFFECT or [eliminates] ELIMINATE any requirement or provision concerning permits to locate a trailer, house trailer, trailer coach or mobile home[.]; OR

(2) [The provisions of this section do not] apply to any recreational vehicle or camping shelter intended [for] and used for temporary occupancy only for a period of 30 days or less.

[411E.] 9-402. CHARLES COUNTY MOBILE HOME TAX.

(a) "MOBILE HOME" DEFINED.

In this section, "mobile home" means a form of housing THAT:

(1) IS commonly known as a ["]trailer["] and ["]house trailer["];