

(2) [(1) Which] is or can be used for residential purposes; and

(3) [(2) Which] is either permanently attached to the land or is connected to water, gas, electric, or sewage facilities.

(b) IMPOSITION OF TAX.

[The County Commissioners of] Charles County may [impose] IMPOSE, by [ordinance] ORDINANCE, a tax on the use of a mobile home located in [Charles] THE County.

(c) EXEMPTIONS.

This section does not apply to a mobile home THAT IS:

(1) [That is] held on a sales lot for sale;

(2) [That is] unoccupied; or

(3) [That is] located on property used as a mobile home park.

(d) RATE.

The rate of the tax authorized under subsection (b) of this section may not exceed \$250 [per] EACH year [per] FOR EACH mobile home.

(e) COLLECTION AND PAYMENT.

(1) Each person who owns property [upon] ON which a mobile home subject to the tax under this section is located[,] shall pay the tax to the county office [designated by ordinance of] THAT the Charles County Commissioners DESIGNATE BY ORDINANCE.

(2) (i) If the mobile home, the property [upon] ON which the mobile home is located, or both[,] are rented from the person who owns the property [upon which the mobile home is located], the property owner shall collect the tax from the occupant of the mobile home.

(ii) The property owner may collect the tax from the occupant under subparagraph (i) of this paragraph as a part of the rental fees.

(iii) If an occupant fails to pay the tax under subparagraph (ii) of this paragraph, the property owner may exercise any right available to the property owner for nonpayment of rental fees.

(iv) A property owner required to collect the tax from an occupant of a mobile home, under subparagraph (ii) of this paragraph, may be personally liable for the tax collected or required to be collected.