

PART II. HOTEL RENTAL TAX PAYMENT; COLLECTION AND
PAYMENT TO COUNTY; AND RETURN.

9-308. PAYMENT TO HOTEL.

A PERSON SHALL PAY THE HOTEL RENTAL TAX TO THE HOTEL WHEN
THE PERSON PAYS THE TRANSIENT CHARGE.

REVISOR'S NOTE: This section is new language added to state
expressly that which only was implied by the former
law -- i.e., the person who pays a transient charge
pays the hotel rental tax to the hotel.

Defined terms: "Hotel" § 9-301
"Hotel rental tax" § 9-301 "Person" § 1-101
"Transient charge" § 9-301

9-309. TAX COLLECTION BY HOTEL.

(A) IN GENERAL.

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) TAX HELD IN TRUST.

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.

REVISOR'S NOTE: This section is new language derived
without substantive change from former Art. 81, §
411F(c) and the second sentence of (a)(5), § 411G(c)
and the second sentence of (a)(5), and § 411H(c) and
the second sentence of (a)(4).

The defined term "hotel" is substituted for the former
reference to "[e]ach person who receives any payment
for room or building rental on which a tax is levied
under this section", to clarify on whom responsibility
for the tax falls.

Defined terms: "Authorized county" § 9-301
"Hotel" § 9-301 "Hotel rental tax" § 9-301
"Person" § 1-101 "Transient charge" § 9-301

9-310. RETURN.

(A) REQUIRED.