

A HOTEL SHAL COMPLETE, SIGN, AND FILE A HOTEL RENTAL TAX RETURN WITH:

(1) ALLEGANY COUNTY, ON OR BEFORE THE 10TH DAY OF EACH MONTH;

(2) GARRETT COUNTY, ON OR BEFORE THE 21ST DAY OF EACH MONTH;

(3) KENT COUNTY, ON OR BEFORE THE 10TH DAY OF EACH MONTH;

(4) ST. MARY'S COUNTY, ON OR BEFORE THE 21ST DAY OF EACH MONTH;

(5) TALBOT COUNTY, ON OR BEFORE THE 20TH DAY OF EACH MONTH;

(6) WICOMICO COUNTY, ON OR BEFORE THE 20TH DAY OF EACH MONTH; AND

(7) WORCESTER COUNTY, ON OR BEFORE THE 10TH DAY OF EACH MONTH.

(B) FORM.

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.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, § 411F(d)(2) and, as it related to returns, (1), § 411H(d)(2) and, as it related to returns, (1), and the second sentence and, as it related to returns, the first sentence of § 411G(d).

In subsections (a) and (b) of this section, the word "return" is substituted for the former word "report", for clarity.

In subsection (a) of this section, the defined term "hotel" is substituted for the former references to the "person collecting the tax", for brevity and clarity.