

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

9-311. PAYMENT TO COUNTY.

(A) IN GENERAL.

A HOTEL SHALL PAY TO THE AUTHORIZED COUNTY THAT IMPOSES THE HOTEL RENTAL TAX THE TAX COLLECTED FOR A CALENDAR MONTH WITH THE RETURN THAT COVERS THAT MONTH.

(B) DISCOUNT ALLOWED.

(1) EXCEPT AS PROVIDED IN PARAGRAPH (2) OF THIS SUBSECTION, A HOTEL IS ALLOWED A 1.5% DISCOUNT FOR ADMINISTRATIVE COSTS IF, ON OR BEFORE THE DUE DATE, THE HOTEL:

(I) FILES THE HOTEL RENTAL TAX RETURN; AND

(II) PAYS THE HOTEL RENTAL TAX.

(2) THE COMMISSIONERS OF ST. MARY'S COUNTY MAY DETERMINE WHETHER A HOTEL IS ELIGIBLE TO RECEIVE A DISCOUNT.

REVISOR'S NOTE: Subsections (a) and (b)(2) and the introductory language of (1) of this section are new language derived without substantive change from former Art. 81, § 411F(j)(1) and (3) and, as it related to payment, (d)(1), the first sentence of § 411G(j) and, as it related to payment, (d), and § 411H(j)(1) and, as it related to remittance, (d)(1).

Subsection (b)(1)(i) and (ii) of this section is new language substituted for former Art. 81, §§ 411F(j)(2) and 411H(j)(2) and the second sentence of § 411G(j), which made a hotel ineligible for failure to file a return.

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

In subsection (b)(1) and (2) of this section, the word "discount" is substituted for the former words "apply and credit" and "collection fee" to conform to language used in similar provisions throughout the Code.

In subsection (b)(1) of this section, the reference to "administrative costs" is substituted for the former references to the expense of "collection and remittance", for clarity.