

Defined terms: "Authorized county" § 9-301
"Hotel" § 9-301 "Hotel rental tax" § 9-301

9-312. RESERVED.

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PART III. ADMINISTRATION.

9-314. IN GENERAL.

AN AUTHORIZED COUNTY SHALL ADMINISTER THE HOTEL RENTAL TAX FOR THAT COUNTY.

REVISOR'S NOTE: This section is new language added to clarify the entity responsible for administration of the hotel rental tax.

Defined terms: "Authorized county" § 9-301
"Hotel rental tax" § 9-301

9-315. REGULATIONS.

TO PROVIDE FOR ORDERLY, SYSTEMATIC, AND THOROUGH ADMINISTRATION OF THE HOTEL RENTAL TAX, AN AUTHORIZED COUNTY MAY ADOPT REGULATIONS THAT:

(1) ARE NOT INCONSISTENT WITH THIS SUBTITLE; AND

(2) CONFORM TO THE APPLICABLE PROVISIONS AND REGULATIONS FOR THE SALES AND USE TAX UNDER TITLE 11 OF THE TAX - GENERAL ARTICLE.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, §§ 411F(h), 411G(h), and 411H(h).

The word "administration" is substituted for the former references to "collection and distribution", for clarity.

Defined terms: "Authorized county" § 9-301
"Hotel rental tax" § 9-301

9-316. STATE ASSISTANCE.

(A) IN GENERAL.

THE COMPTROLLER SHALL PROVIDE AN AUTHORIZED COUNTY WITH INFORMATION TO HELP THE COUNTY TO VERIFY HOTEL RENTAL TAX LIABILITY.

(B) CHARGE FOR INFORMATION.