

9-321. INTEREST.

(A) IN GENERAL.

IF A HOTEL FAILS TO PAY THE HOTEL RENTAL TAX AS REQUIRED BY THIS SUBTITLE, THE HOTEL SHALL PAY INTEREST ON THE UNPAID TAX FROM THE DATE ON WHICH THE HOTEL IS REQUIRED TO PAY THE TAX TO THE DATE THAT THE TAX IS PAID.

(B) INTEREST RATE.

THE INTEREST RATE FOR EACH MONTH OR FRACTION OF A MONTH IS:

- (1) FOR TALBOT COUNTY AND WICOMICO COUNTY, 1%; AND
- (2) FOR ANY OTHER AUTHORIZED COUNTY, 0.5%.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, §§ 411F(e)(1) and 411H(e)(1) and the first clause of the first sentence of § 411G(e).

In subsection (a) of this section, the defined term "hotel" is substituted for the former word "person", for clarity.

Also in subsection (a) of this section, the condition that the hotel pay the tax "as required by this subtitle" is substituted for the former phrase "within the time and in the amount specified in this section", for brevity.

Also in subsection (a) of this section, the former word "refuses" is deleted as included in the word "fails".

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

9-322. TAX PENALTY.

(A) IN GENERAL.

IF A HOTEL FAILS TO PAY THE HOTEL RENTAL TAX TO AN AUTHORIZED COUNTY, EXCEPT TALBOT COUNTY OR WICOMICO COUNTY, WITHIN 1 MONTH AFTER THE PAYMENT IS DUE UNDER § 9-311 OF THIS SUBTITLE, THE HOTEL SHALL PAY A TAX PENALTY OF 10% OF THE UNPAID TAX.

(B) TALBOT AND WICOMICO COUNTIES.

IF A HOTEL FAILS TO PAY THE HOTEL RENTAL TAX TO TALBOT COUNTY OR WICOMICO COUNTY WITHIN 120 DAYS AFTER THE PAYMENT IS DUE UNDER § 9-311 OF THIS SUBTITLE, THE HOTEL SHALL PAY A TAX PENALTY OF 10% OF THE UNPAID TAX.