

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, §§ 411F(e)(2) and 411H(e)(2) and the second clause of the first sentence of § 411G(e).

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

9-323. COLLECTION -- JUDICIAL PROCEEDING.

AN AUTHORIZED COUNTY MAY FILE A CIVIL ACTION TO COLLECT UNPAID HOTEL RENTAL TAX.

REVISOR'S NOTE: This section is new language derived without substantive change from the references to collection by judicial proceeding in former Art. 81, §§ 411F(e)(3) and 411H(e)(3) and in the first clause of the second sentence of § 411G(e).

The words "civil action" are substituted for the former word "suit", for clarity.

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

9-324. SAME -- DISTRAINT.

AN AUTHORIZED COUNTY MAY COLLECT UNPAID HOTEL RENTAL TAX BY DISTRAINT.

REVISOR'S NOTE: This section is derived without substantive change from the references to collection by distraint in former Art. 81, §§ 411F(e)(3) and 411H(e)(3) and in the first clause of the second sentence of § 411G(e).

The former word "delinquent" is deleted as surplusage.

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

9-325. SAME -- LIENS.

UNPAID HOTEL RENTAL TAX IN TALBOT COUNTY AND WICOMICO COUNTY IS A LIEN AGAINST THE REAL AND PERSONAL PROPERTY OF THE PERSON OWING THE TAX AND IS COLLECTIBLE IN THE SAME MANNER AS THE PROPERTY TAX MAY BE COLLECTED UNDER THE TAX - PROPERTY ARTICLE.

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

The former words "firm" and "corporation" are deleted as included in the defined term "person".