

[(3)] (4) "Transient" means any person who, for any period of not more than four consecutive months, obtains sleeping accommodations or space, either at his own expense or at the expense of another, in any hotel, motel, apartment, cottage, or other similar place for which there is a room or building rental.

[(4)] (5) "Person" means any individual, corporation, company, association, firm, copartnership or any group of individuals acting as a unit, and includes any trustee, receiver, assignee, or personal representative thereof.

[(5)] (6) "Resort area" means any portion or portions of the county, as specified by the Board of County Commissioners from time to time, which by reason of natural, scenic, or manmade attractions or development, has or have an unusual influx of visitors, sojourners, and temporary residents, and which by reason of the influx requires municipal services in unusual number or magnitude. The term specifically includes but is not necessarily limited to the tenth election district of the county, as it existed on January 1, 1971.

(c) Every person receiving any payment for room or building rental on which a tax is levied under this section, shall collect the amount of tax imposed from the transient or person on whom it is levied or from the person paying for the room or building rental at the time payment is made. The taxes required to be collected hereunder shall be deemed held in trust by the person required to collect them until remitted as hereinafter required.

(d) The person collecting the tax shall make out a report upon forms and setting forth information the County Commissioners prescribe and require, showing the amount of room or building rental charges that have been collected, and the tax required to be collected; and he shall sign and deliver the report to the Board of County Commissioners, with a remittance of the tax required hereunder. The reports and remittances shall be made on or before the 21st day of each month, covering the sales and the amount of tax collected during the preceding calendar month. If the reports and remittances are mailed to the Board of County Commissioners, a postmark on the 18th day of the month is deemed to be evidence of timely payment.

(e) If any person fails or refuses to remit to the Board of County Commissioners the tax required to be collected and paid under this section, within the time and in the amount specified in this section, there shall be added to the tax by the Board of County Commissioners interest at the rate of [one-half of one per centum (]1/2%[)] per month on the [amount of the] UNPAID tax for each month or portion thereof from the date upon which the tax is due, as provided in this section; and if the tax remains delinquent and unpaid for a period of one month from the date it is due and payable, there shall be added thereto by the Board of County Commissioners a penalty of [ten per centum (]10%[)] of the [amount of the] UNPAID tax. The Board of County Commissioners