

may proceed to collect delinquent and unpaid taxes by suit or distraint.

(f) (1) From the total proceeds collected from the tax by the Board of County Commissioners from time to time, from the hotels, motels, apartments, cottages or other similar places[, the]:

(I) THE Board shall deduct a reasonable sum or percentage for the cost of imposing and collecting the tax and credit this deduction to the general funds of the county.

(II) That portion of the remainder of the total proceeds which came from payments made by a hotel, motel, apartment, cottage or other similar place located in whole or in part within the corporate limits of a municipal corporation in a resort area in the county shall be paid [over] OVER, without qualification or [condition] CONDITION, to the mayor and city council, by whatever name known, of the municipal corporation.

(III) The remaining portion of the total proceeds shall be credited to the general funds of the county.

(2) Distribution of these several payments shall be made periodically by the Board of County Commissioners, not less than 15 days nor more than 30 days following the last day of each month during the year.

(g) The RETAIL sales tax division of the Comptroller's office shall supply to the Board of County Commissioners information in aid of verification of liability for the tax. The RETAIL sales tax division may make a reasonable charge for this assistance, which shall be paid by the Board of County Commissioners and treated as a part of the reasonable costs of collecting the tax.

(h) The Board of County Commissioners may promulgate and from time to time change or repeal rules and regulations not inconsistent with this section and deemed necessary to provide for an orderly, systematic, and thorough collection and distribution of the tax imposed in this section. If and as applicable, the laws and the [rules and] regulations in effect as to the [retail] sales [tax] and [the State] use tax in Maryland shall be adopted and followed by the Board of County Commissioners in promulgating or changing a rule or regulation.

(i) The surety bond of the treasurer of the county may be increased by the Board of County Commissioners, in relation to the moneys collected and distributed under this section. The premium for any increase in the surety bond shall be deemed part of the cost of imposing and collecting the tax imposed in this section.

(j) The person collecting the tax may apply and credit against the amount of tax payable by him an amount equal to [one