

and one-half per centum (1 1/2%)] 1.5% of the gross tax to be remitted by him to the Board of County Commissioners, to cover his expense in the collection and remittance of the tax. However, nothing in this subsection applies to any person who fails or refuses to file his return with the Board of County Commissioners within the time prescribed within this section.

(k) (i) The Board of County Commissioners in order to protect the revenues to be obtained under this section may require any person collecting the tax to file with the Board a surety bond issued by a surety company authorized to do business in this State and approved by the State Insurance Commissioner as to solvency and responsibility, in such amount or amounts from time to time as the Board of County Commissioners may fix to secure the payment of the tax due or which may become due from the person collecting the tax. If the Board determines that the person is to file such a bond, the Board shall give notice to the person to that effect specifying the amount of bond required. The person collecting the tax shall file the bond within five (5) days after receiving the notice unless within that period [he] THE PERSON requests in writing a hearing before the Board, at which hearing the necessity, propriety and amount of the bond shall be determined by the Board of County Commissioners. This determination is final and shall be complied with within fifteen (15) days after the person collecting the tax receives notice thereof.

(ii) In lieu of the bond required by paragraph (i) of this subsection, securities approved by the Board of County Commissioners or cash in such amount as the Board prescribes may be deposited, which shall be kept in the custody of the Board. The Board at any time without notice to the depositor of the securities or cash may apply them to any tax due, and for that purpose the securities may be sold by the Board at public or private sale without notice to the depositor of the securities.

(L) THE PROCEDURES UNDER TITLE 9, SUBTITLE 7 OF ARTICLE 24 OF THE CODE APPLY TO THIS SECTION.

SECTION 10. AND BE IT FURTHER ENACTED, That this Act may not be construed to revive any local laws that were repealed by acts that limited the power of counties, municipal corporations, special taxing districts, or any other political subdivisions to impose or collect taxes, and the repeal of provisions of those acts that expressly effected repeal of local laws does not, in any manner, revive them.

SECTION 11. AND BE IT FURTHER ENACTED, That the revisor's notes and catchlines contained in this Act are not law and may not be considered to have been enacted as a part of this Act.

SECTION 12. AND BE IT FURTHER ENACTED, That nothing in this Act affects the term of office of an appointed or elected member of any department, board, commission, committee, agency, or other unit. An individual who is a member of a unit on the effective