

9-308.

A person shall pay the hotel rental tax to the hotel when the person pays the transient charge.

9-309.

(a) A hotel shall:

(1) Give the person who is required to pay a transient charge a bill that identifies the transient charge as a separate item from any other charge; and

(2) Collect the hotel rental tax from the person who pays the transient charge.

(b) A hotel holds hotel rental tax collected in trust for the authorized county that imposes the tax until the hotel pays the tax to that county as required under this subtitle.

9-310.

(a) A hotel shall complete, sign, and file a hotel rental tax return with:

(1) Allegany County, on or before the 10th day of each month;

(2) Calvert County, on or before the 21st day of each month;

(3) Charles County, on or before the 21st day of each month;

(4) Garrett County, on or before the 21st day of each month;

(5) Kent County, on or before the 10th day of each month;

(6) St. Mary's County, on or before the 21st day of each month;

(7) SOMERSET COUNTY, ON OR BEFORE THE 21ST DAY OF EACH MONTH;

[(7)] (8) Talbot County, on or before the 20th day of each month;

[(8)] (9) Washington County, on or before the 25th day of each month;