

(2) Conform to the applicable provisions and regulations for the sales and use tax under Title 11 of the Tax - General Article.

9-316.

(a) The Comptroller shall provide an authorized county with information to help the county to verify hotel rental tax liability.

(b) (1) The Comptroller may charge an authorized county a reasonable fee for the cost of providing information.

(2) The county shall treat the fee as a hotel rental tax administrative cost.

9-317.

(a) To cover the revenue that a treasurer collects under this subtitle, an authorized county may increase the surety bond that the county requires for its treasurer.

(b) The county shall treat any additional premium due to a surety bond increase allowed under subsection (a) of this section as a hotel rental tax administrative cost.

9-318.

(a) Except for Talbot County and Washington County, an authorized county shall distribute the hotel rental tax revenue as follows:

(1) From the total revenue, a reasonable sum for hotel rental tax administrative costs to the general fund of the county; and

(2) In Allegany, Calvert, Garrett, Kent, St. Mary's, and Worcester Counties, after the distribution in item (1) of this subsection, the revenue attributable to a hotel located in a municipal corporation to the municipal corporation; and

(3) The remaining balance to the general fund of the county.

9-321.

(a) If a hotel fails to pay the hotel rental tax as required by this subtitle, the hotel shall pay interest on the unpaid tax from the date on which the hotel is required to pay the tax to the date that the tax is paid.

(b) The interest rate for each month or fraction of a month is: