

(1) For Talbot County, Washington County, and Wicomico County, 1%; and

(2) For any other authorized county, 0.5%.

9-322.

(a) If a hotel fails to pay the hotel rental tax to an authorized county, except Talbot County or Wicomico County, within 1 month after the payment is due under § 9-311 of this subtitle, the hotel shall pay a tax penalty of 10% of the unpaid tax.

9-323.

An authorized county may file a civil action to collect unpaid hotel rental tax.

9-324.

An authorized county may collect unpaid hotel rental tax by distraint.

9-325.

Unpaid hotel rental tax in Charles County, SOMERSET COUNTY, Talbot County, Washington County, and Wicomico County is a lien against the real and personal property of the person owing the tax and is collectible in the same manner as the property tax may be collected under the Tax - Property Article.

9-326.

(a) (1) To protect hotel rental tax revenue, [and] AN authorized county may require a hotel to file security with that county in an amount that the county determines.

(2) Talbot and Wicomico Counties may require security under this section only if a hotel has been in default.

(b) Security under this section shall be:

(1) A bond issued by a surety company that is:

(i) Authorized to do business in the State; and

(ii) Approved by the Insurance Commissioner as to solvency and responsibility;

(2) Cash; or

(3) Securities approved by the county.