(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)   A code county, on or before the 10th day of each month;

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

(3)   Cecil County, on or before the 10th day of each month;

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

(5)   Dorchester County, on or before the 21st day of each month;

(6)   FREDERICK COUNTY, ON OR BEFORE THE 21ST DAY OF EACH MONTH;

[(6)]   (7)   Garrett County, on or before the 21st day of each month;

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

[(8)]   (9)   Somerset County, on or before the 21st day of each month;

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

[(10)]   (11)   Washington County, on or before the 25th day of each month; and

[(11)]   (12)   Wicomico County, on or before the 20th day of each month.

(b)   A hotel rental tax return for an authorized county:

(1)   Shall be made on the form that the county requires;

(2)   Shall contain the information that the county requires, including the amount of:

(i)   Transient charges paid to the hotel during the prior calendar month; and

(ii)   The hotel rental tax required to be collected during the prior calendar month.

9–311.

(a)   A hotel shall pay to the authorized county that imposes the hotel rental tax the tax collected for a calendar month with the return that covers that month.