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.

(b)   If a hotel fails to pay the hotel rental tax to Talbot County or Wicomico County within 120 days 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 a code county, Cecil County, Charles County, Dorchester County, FREDERICK 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, an authorized county may require a hotel to file security with that county in an amount that the county determines.

(2)   Cecil, 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.

(c)   If security is required under this section, the county shall give the hotel notice of the amount of security.

(d)   Within 5 days after a hotel receives notice that security is required, the hotel shall:

(1)   File the security; or

(2)   Submit a written request for a hearing on the security requirement.