

- (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.

(b) (1) Except as provided in paragraph (2) of this subsection, a hotel is allowed, for administrative costs, a discount equal to 1.5% of the gross amount of hotel rental tax collected, if, on or before the due date, the hotel:

- (i) Files the hotel rental tax return; and
- (ii) Pays the hotel rental tax.

(2) The Commissioners of Calvert County, Charles County, St. Mary's County, and Washington County may determine whether a hotel is eligible to receive a discount.

9-314.

An authorized county shall administer the hotel rental tax for that county.