

9-315.

To provide for orderly, systematic, and thorough administration of the hotel rental tax, an authorized county may adopt regulations that:

(1) Are consistent with this subtitle; and

(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, Washington County, [and] Dorchester County, AND FREDERICK 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;

(2) In a code county and Calvert, Cecil, Garrett, and St. Mary's 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.

(b) (1) Cecil County may not deduct more than 5% of the revenue for administrative costs under subsection (a)(1) of this section.

(2) Garrett County shall designate a part of the balance under subsection (a)(3) of this section for the promotion of the county.

(3) (i) Wicomico County may not deduct more than 5% of the revenue for administrative costs under subsection (a)(1) of this section.