

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.

(e) (1) If a hearing is requested, the county shall hold a hearing to determine the necessity, propriety, and amount of the security.

(2) The determination at the hearing is final, and the hotel shall comply within 15 days after the hotel receives notice of the determination.

(f) Without notice to the hotel that files security under subsection (b)(2) or (3) of this section, the county at any time may:

(1) Apply the cash to the hotel rental tax due; or

(2) Sell the security and apply the proceeds of the sale to the hotel rental tax due.