9–302.

This subtitle allows a hotel rental tax for an authorized county.

9–303.

(a) Except as provided in subsection (c) of this section, an authorized county may impose, by resolution, a tax on a transient charge paid to a hotel located in that county.

9–304.

(a) Subject to the limitations in subsection (b) of this section, the hotel rental tax rate is the rate that the authorized county sets by resolution.

(b) An authorized county may not set a hotel rental tax rate that exceeds:

(1) 3% in Allegany County;

(2) 5% in Calvert County;

(3) 3% in Cecil County;

(4) 5% in Charles County;

(5) 4% IN DORCHESTER COUNTY;

[(5)] (6) 3% in Garrett County;

[(6)] (7) 3% in Kent County;

[(7)] (8) 5% in St. Mary's County;

[(8)] (9) 3% in Somerset County;

[(9)] (10) 3% in Talbot County;

[(10)] (11) 3% in Washington County;

[(11)] (12) 3% in Wicomico County; and

[(12)] (13) 3% in Worcester County.

9–308.

A person shall pay the hotel rental tax to the hotel when the person pays the transient charge.

9–309.

(a) A hotel shall:

(1) Give the person who is required to pay a transient charge a bill that identifies the transient charge as a separate item from any other charge; and

(2) Collect the hotel rental tax from the person who pays the transient charge.