

(C) HOWARD COUNTY MAY ADOPT, BY LAW, ANY PROCEDURAL OR ENFORCEMENT PROVISION THAT THE COUNTY COUNCIL CONSIDERS TO BE NECESSARY OR APPROPRIATE FOR ADMINISTRATION OR COLLECTION OF THE TAX AUTHORIZED UNDER THIS SECTION, INCLUDING, WITHOUT LIMITATION:

- (1) REQUIRING HOTELS IN THE COUNTY TO:
 - (I) COLLECT THE TAX FROM PATRONS;
 - (II) HOLD THE TAX IN TRUST FOR THE COUNTY;
 - (III) PAY THE TAX COLLECTED AND FILE PERIODIC RETURNS WITH THE COUNTY; AND
 - (IV) FILE A BOND OR OTHER SECURITY FOR PAYMENT OF THE TAX IN AN AMOUNT THAT THE COUNTY COUNCIL CONSIDERS TO BE NECESSARY;
- (2) PROVIDING A TAX EXEMPTION FOR CLASSES OF HOTELS;
- (3) IMPOSING INTEREST AND PENALTIES FOR LATE PAYMENT OF THE TAX;
- (4) MAKING UNPAID TAX A LIEN AGAINST THE REAL AND PERSONAL PROPERTY OF THE PERSON OWING THE TAX; AND
- (5) PROVIDING FOR COLLECTION OF THE TAX BY DISTRAINT.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect ~~October 1~~ July 1, 1992. It shall remain effective for a period of 2 years and, at the end of ~~September 30~~ June 30, 1994, with no further action required by the General Assembly, this Act shall be abrogated and of no further force and effect.

Approved May 12, 1992.

CHAPTER 287

(House Bill 113)

AN ACT concerning

State and Local Government Employees – Military Service

FOR the purpose of altering and clarifying certain provisions relating to the ~~reemployment~~ reinstatement rights of certain employees of the State and of political subdivisions returning from military service; conforming the State's law to the requirements of federal law; specifying certain eligibility requirements; providing for a certain exception; defining a certain term; repealing certain duplicative provisions relating to employees of county boards of education; and