(1)   That the operator or owner of a multi-family residential unit shall collect this tax and BE PERSONALLY LIABLE FOR [remit the revenues monthly] THE REMITTANCE OF ALL TAXES DUE AT INTERVALS AS SET BY THE GOVERNING BODY to an agency to be designated by the governing body;

(2)   THAT THE OPERATOR OR OWNER OF A MULTI-FAMILY RESIDENTIAL UNIT SHALL BE PERSONALLY LIABLE FOR THE TAX COLLECTED OR REQUIRED TO BE COLLECTED AND SHALL HAVE THE SAME RIGHT IN RESPECT TO COLLECTING THE TAX FROM THE LESSEE OR IN RESPECT TO NON-PAYMENT OF THE TAX BY THE LESSEE, AS IF THE TAX WERE A PART OF THE RENTAL FEE CHARGED AND PAYABLE WHEN THE SAME IS DUE;

[(2)] (3)   For the maintenance of suitable records in connection with this tax and its collection;

(4)   FOR THE PAYMENT OF REASONABLE COSTS, IN SUCH AMOUNTS AND IN A MANNER AS SET BY THE GOVERNING BODY, TO THE OWNER OR OPERATOR OF A MULTI-FAMILY RESIDENTIAL UNIT FOR THE COLLECTION AND REMITTANCE OF THIS TAX;

[(3)] (5)   For the inspection and publication of the records relating to this tax;

[(4)] (6)   For penalties for the failure to comply with the provisions of any legislation relating to this tax; [and]

(7)   IN ADDITION TO THE PENALTIES PROVIDED HEREIN, FOR ENFORCEMENT OR COLLECTION OF THIS TAX AGAINST THE LANDLORD OR THE TENANT AT LAW OR IN EQUITY;

(8)   FOR THE DIRECTOR OF FINANCE FOR PRINCE GEORGE'S COUNTY TO COLLECT THE TAX AS AUTHORIZED UNDER THIS LEGISLATION AND TO MAKE, ADOPT AND AMEND SUCH RULES AND REGULATIONS AS ARE REASONABLY NECESSARY AND PROPER TO FULLY COLLECT THIS TAX; AND

[(5)] (9)   For an exemption from the tax not to exceed the first [[$150]] $165 [paid] CHARGED as rent by a [tenant.] LANDLORD.

(d)   The provisions of this Section do not apply to a multi-family residential unit:

(1)   For which the consideration charged by the landlord is [[$150]] $165 or less per month;

(2)   Occupied by a family of six or more members, for which the consideration charged by the landlord is $250 or less per month;

(3)   Occupied by a family receiving a housing subsidy;