

[(3)] (5) "Room or building rental" means the total charge made by any hotel, motel, or other similar place for sleeping accommodations or space furnished the transient. If the charge includes any amount for services or accommodations in addition to that of the use of sleeping space, the portion of the total charge which represents only room or building rental shall be distinctly set out and billed to the transient as a separate item.

[(4)] (6) "Transient" means any person who, for any period of not more than 4 consecutive months, obtains sleeping accommodations or space, either at his own expense or at the expense of another, in any hotel, motel, or other similar place for which there is a room or building rental.

[(5)] (7) "Person" means any individual, corporation, company, association, firm, copartnership, or any group of individuals acting as a unit, and includes any trustee, receiver, assignee, or personal representative thereof.

(b) (1) The County Council [of Wicomico County] may impose a tax within every area within the County on the amount paid for room or building rental by or for any transient at any hotel, motel, or other similar place providing sleeping accommodations.

(2) This tax, if imposed, shall be at the rate as a percent of the room or building rental as the County Council [of Wicomico County] may, by resolution, determine but not to be imposed at a rate in excess of:

(I) 1 percent IN WICOMICO COUNTY, and all revenue thus collected shall be deposited in the general funds of Wicomico County to underwrite the operating expenses of the Wicomico County Convention and Visitors Bureau; AND

(II) 3 PERCENT IN TALBOT COUNTY.

(c) Every person receiving any payment for room or building rental on which a tax is levied under this section, shall collect the amount of tax imposed from the transient or person on whom it is levied or from the person paying for the room or building rental at the time payment is made. The taxes required to be collected hereunder shall be deemed held in trust by the person required to collect them until remitted as hereinafter required.

(d) The person collecting the tax shall make out a report upon forms setting forth information the County Council prescribes and requires, showing the amount of room or building rental charges that have been collected, and the tax required to be collected; and the person collecting the tax shall sign and deliver the report to the County Council, with a remittance of the tax required hereunder. The reports and remittances shall be made on or before the 20th day of each month, covering the sales and the amount of tax collected during the preceding calendar month.