

(F) THE FUND MAY BE PLEDGED BY THE CORPORATION TO PAY BONDS OF THE CORPORATION ISSUED TO SATISFY THE FULL AND FINAL SETTLEMENT OF THE PENDING CONSTRUCTION CLAIMS.

### Article - Tax - General

#### 1-101.

(s) (1) "Sales and use tax" means the tax imposed under Title 11 of this article.

(2) "Sales and use tax" includes the tax imposed on the use of certain electricity under § 11-1A-01 of this article.

(3) "SALES AND USE TAX" INCLUDES THE HOTEL SURCHARGE IMPOSED UNDER § 11-102(B) OF THIS ARTICLE.

#### 2-1303.

After making the distributions required under §§ 2-1301 through 2-1302.1 of this subtitle, the Comptroller shall pay:

(1) REVENUES FROM THE ~~SUPPLEMENTAL SALES AND USE TAX~~ HOTEL SURCHARGE INTO THE DORCHESTER COUNTY ECONOMIC DEVELOPMENT FUND ESTABLISHED UNDER ARTICLE 83A, § 5-216 OF THE CODE; AND

(2) the remaining sales and use tax revenue into the General Fund of the State.

#### 11-102.

(a) Except as otherwise provided in this title, a tax is imposed on:

(1) a retail sale in the State; and

(2) a use, in the State, of tangible personal property or a taxable service.

(b) (1) SUBJECT TO PARAGRAPH (2) OF THIS SUBSECTION, IN ADDITION TO THE TAX IMPOSED UNDER SUBSECTION (A) OF THIS SECTION, A ~~SUPPLEMENTAL SALES AND USE TAX~~ HOTEL SURCHARGE IS IMPOSED IN DORCHESTER COUNTY ON THE SALE OF A RIGHT TO OCCUPY A ROOM OR LODGINGS AS A TRANSIENT GUEST IN AN ESTABLISHMENT THAT OFFERS AT LEAST 380 ROOMS.

(2) THE ~~SUPPLEMENTAL TAX~~ HOTEL SURCHARGE IMPOSED UNDER PARAGRAPH (1) OF THIS SUBSECTION MAY NOT BE IMPOSED IF THE MARYLAND ECONOMIC DEVELOPMENT CORPORATION CERTIFIES TO THE COMPTROLLER THAT THE BONDS ISSUED BY THE MARYLAND ECONOMIC DEVELOPMENT CORPORATION SECURED BY THE DORCHESTER COUNTY ECONOMIC DEVELOPMENT FUND ESTABLISHED UNDER § 5-216 OF ARTICLE 83A OF THE CODE HAVE BEEN PAID IN FULL.

(c) (1) A county, municipal corporation, special taxing district, or other political subdivision of the State may not impose any retail sales or use tax except: