

General Assembly on the hotel rental tax revenue collected and the use of the hotel rental tax revenue for the preceding fiscal year; and

2. The Hagerstown/Washington County Convention and Visitors Bureau shall report to the Washington County Senate and House Delegations of the General Assembly on its use of the hotel rental tax revenue for the preceding fiscal year.

(5) (i) Frederick County shall distribute the hotel rental tax revenue as follows:

1. From the total revenue, a reasonable sum for hotel rental tax administrative costs to the general fund of the county; and

2. The remaining balance to the Tourism Council of Frederick County, Inc., with a portion of the balance designated by the County Commissioners to be used for a visitor center.

(ii) The internal auditor of the county shall conduct an audit of the financial records of the Tourism Council and report the findings to the County Commissioners.

(6) Dorchester County shall distribute:

(i) 80% of the revenues attributable to a hotel located in a municipal corporation to that municipal corporation; and

(ii) The remaining revenues to the general fund of the county.

(7) CARROLL COUNTY SHALL DISTRIBUTE THE HOTEL RENTAL TAX REVENUE AS FOLLOWS:

(I) A REASONABLE SUM FOR HOTEL RENTAL TAX ADMINISTRATIVE COSTS TO THE GENERAL FUND OF THE COUNTY; AND

(II) THE REMAINING BALANCE TO THE TOURISM AND GENERAL PROMOTION OF CARROLL COUNTY.

[(7)] (8) Notwithstanding subsection (a)(2) of this section, if a code county in the Western Maryland class imposes a tax rate greater than 5%, the revenue attributable to the rate greater than 5% and attributable to a hotel located in a municipal corporation shall be distributed to the general fund of the county instead of to the municipal corporation.

(c) An authorized county shall make the distributions required under this section between the 15th day and the 30th day of each calendar month.

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(a) (1) No later than October 1st of each year, a code county in the Western Maryland class shall prepare a report on the hotel rental tax for public distribution.

(2) The report shall be published in a newspaper of general circulation in the county and posted on the county's Internet website.