

1. Shall distribute [45%] 50% of the total hotel rental tax revenue collected in the county to the general fund of Washington County to be used to fund the Hagerstown/Washington County Convention and Visitors Bureau; and

2. Shall distribute the remaining balance after the distribution under item 1 of this subparagraph to a special fund, to be used only to cover actual administrative costs and legal fees incurred in administering the hotel rental tax, develop tourism attractions, enhance economic development, and support cultural and recreational projects in Washington County.

(iii) A municipal corporation in Washington County may apply to the Board of County Commissioners of Washington County for funding from the special fund established under subparagraph (ii)2 of this paragraph for an eligible project within the municipal corporation.

(iv) Each year before adoption of its annual budget, the Hagerstown/Washington County Convention and Visitors Bureau shall hold a public hearing on the proposed annual budget.

(v) On or before September 1 of each year beginning in 2001:

1. The Board of County Commissioners of Washington County shall report to the Washington County Senate and House Delegations of the 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.