

(11) [5%] 6% in Wicomico County.

9-318.

(a) Except for Talbot County, Washington County, Dorchester County, and Frederick County an authorized 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;

(2) In a code county and Calvert, Cecil, Garrett, and St. Mary's counties, after the distribution in item (1) of this subsection, the revenue attributable to a hotel located in a municipal corporation to the municipal corporation; and

(3) The remaining balance to the general fund of the county.

(b) (3) (i) Wicomico County may not deduct more than 5% of the revenue for administrative costs under subsection (a)(1) of this section.

(ii) If Wicomico County authorizes a hotel rental tax rate of [5%] 6%, the county shall distribute:

1. [20%] 16.7% of the revenue to the Salisbury Zoological Park; and

2. [20%] 16.7% of the revenue to the [Tourism Center for] Wicomico County YOUTH AND CIVIC CENTER to be used for its [operation and maintenance] IMPROVEMENT AND RENOVATION.

(iii) Wicomico County shall deposit all remaining revenues, after the distributions under subsection (a)(1) of this section and subparagraphs (ii) and (iii) of this paragraph in the general funds of Wicomico County to underwrite the Wicomico County Convention and Visitors Bureau.

9-607.

(A) THE GOVERNING BODY OF WICOMICO COUNTY MAY IMPOSE BY ORDINANCE A USER FEE ON THE CHARGES FOR ALL TICKETED EVENTS HELD AT THE WICOMICO COUNTY YOUTH AND CIVIC CENTER.

(B) (1) SUBJECT TO THE LIMITATION IN PARAGRAPH (2) OF THIS SUBSECTION, THE GOVERNING BODY OF WICOMICO COUNTY SHALL SET THE RATE OF THE USER FEE.

(2) THE RATE OF THE USER FEE MAY NOT EXCEED 5% OF THE CHARGE FOR A TICKET TO AN EVENT HELD ~~BY~~ AT THE WICOMICO COUNTY YOUTH AND CIVIC CENTER.

(C) ANY REVENUE FROM THE USER FEE AUTHORIZED UNDER THIS SECTION SHALL BE DEDICATED TO THE PHYSICAL IMPROVEMENT OF AND RENOVATIONS TO THE WICOMICO COUNTY YOUTH AND CIVIC CENTER.