- (V) HOTELS INDUSTRY CODE 901:
- (VI) AMUSEMENT PLACES INDUSTRY CODE 925;
- (VII) CARNIVALS, FAIRS INDUSTRY CODE 929:
- (VIII) HOLIDAY SEASON VENDORS INDUSTRY CODE 932; AND
- (IX) RACE TRACKS INDUSTRY CODE 933.
- (2) THE COMPTROLLER SHALL DETERMINE THE AMOUNT TO BE DISTRIBUTED FOR EACH FISCAL YEAR TO THE MARYLAND TOURISM DEVELOPMENT BOARD FUND UNDER SUBSECTION (A) OF THIS SECTION, USING THE BEST INFORMATION AVAILABLE TO THE COMPTROLLER, AND ADJUSTING FOR TAX LAW CHANGES. BY DETERMINING THE EXCESS OF:
- (I) THE AMOUNT BY WHICH THE TOTAL SALES AND USE TAX REVENUES FROM TOURISM-RELATED BUSINESS FOR THE PRIOR FISCAL YEAR EXCEEDED THOSE REVENUES FOR THE SECOND PRIOR FISCAL YEAR; OVER
- (II) AN AMOUNT EQUAL TO 4% OF THOSE REVENUES FOR THE SECOND PRIOR FISCAL YEAR.
- (3) THE AMOUNT TO BE DISTRIBUTED TO THE MARYLAND TOURISM DEVELOPMENT BOARD FUND FOR EACH FISCAL YEAR—IS ONE HALF OF THE GROWTH OVER 4% IN TOURISM RELATED SALES AND USE TAX REVENUES FOR THE PRIOR FISCAL YEAR, AS DETERMINED UNDER PARAGRAPH (2) OF THIS SUBSECTION.
- (4) THE COMPTROLLER SHALL MAKE THE DISTRIBUTION TO THE MARYLAND TOURISM DEVELOPMENT BOARD FUND PROVIDED UNDER THIS SECTION AS SOON AS THE AMOUNT TO BE DISTRIBUTED HAS BEEN DETERMINED, BUT NOT LATER THAN OCTOBER 1 OF THE CURRENT FISCAL YEAR.

2 1303.

After making the distributions required under §§ 2 1301 [and], 2 1302, AND 2-1302.1 of this subtitle, the Comptroller shall pay the remaining sales and use tax revenue into the General Fund of the State.

SECTION 2. AND BE IT FURTHER ENACTED, That the intent of this Act is to generate a substantial increase in the State's effort towards tourism advertising and promotion. Toward that end, the Office of Tourism Development shall spend in each of Fiscal Years 1996, 1997, and 1998 on tourism marketing a portion of their budget appropriation not less than the portion of their 1995 budget appropriation spent on such purposes.

SECTION 3. AND BE IT FURTHER ENACTED, That the Office of Tourism Development may not spend more than 20% of any funds appropriated under Article 83A, § 4-1A-08(g)(2) of the Code for each fiscal year on the research, creation, and production of the actual advertisements or promotional materials to be used in the marketing effort.