

GENERAL FUND APPROPRIATION FOR THE OFFICE OF TOURISM DEVELOPMENT IN AN AMOUNT NOT LESS THAN THE AMOUNT OF THE GOVERNOR'S PROPOSED GENERAL FUND APPROPRIATION FOR THE OFFICE OF TOURISM DEVELOPMENT FOR FISCAL YEAR 1995.

~~Article Tax General~~

~~2-1302.1.~~

~~(A) AFTER MAKING THE DISTRIBUTIONS REQUIRED UNDER §§ 2-1301 AND 2-1302 OF THIS SUBTITLE, FOR EACH OF FISCAL YEARS 1996, 1997, AND 1998, THE COMPTROLLER SHALL DISTRIBUTE A SHARE OF THE GROWTH IN THE SALES AND USE TAX REVENUE GENERATED BY TOURISM RELATED BUSINESSES, AS DETERMINED UNDER SUBSECTION (B) OF THIS SECTION, TO THE MARYLAND TOURISM DEVELOPMENT BOARD FUND ESTABLISHED UNDER ARTICLE 83A, § 4-1A-08 OF THE CODE.~~

~~(B) (1) IN THIS SUBSECTION, "TOURISM RELATED BUSINESS" MEANS A BUSINESS WITHIN ONE OF THE FOLLOWING CATEGORIES OF BUSINESS AS ESTABLISHED BY THE COMPTROLLER:~~

- ~~(I) RESTAURANTS WITHOUT LIQUOR LICENSES — INDUSTRY CODE 108;~~
- ~~(II) TAVERNS — INDUSTRY CODE 109;~~
- ~~(III) HOTELS WITH LIQUOR LICENSES — INDUSTRY CODE 111;~~
- ~~(IV) RESTAURANTS WITH LIQUOR LICENSES — INDUSTRY CODE 112;~~
- ~~(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.~~