

(b) On or before [March 15 of each year, a] THE 75TH DAY FOLLOWING THE END OF A LICENSEE'S FISCAL YEAR, THE licensee shall submit to the Commission in the form that the Commission requires:

(1) an itemized statement under oath for the preceding fiscal year of receipts from all sources and of all expenses and disbursements, including salaries of officers, attorney fees, and lobbying expenses; and

(2) a certified audit by a certified public accountant of the financial records of the licensee for the preceding fiscal year.

(c) The audited statements of all licensees shall be [printed in a single publication and] sent to the Governor, and, subject to §2-1312 of the State Government Article, to the General Assembly.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect October 1, 1995.

Approved April 11, 1995.

CHAPTER 76

(House Bill 635)

AN ACT concerning

Harford County – Hotel Rental Tax

FOR the purpose of authorizing Harford County to impose a hotel rental tax at not more than a certain rate; requiring the governing body of Harford County to hold a certain public hearing before imposing a hotel rental tax; authorizing the governing body of Harford County to provide for certain exemptions under the hotel rental tax; requiring a hotel in Harford County to take certain actions relating to administration of the hotel rental tax; requiring Harford County to distribute certain revenue from the hotel rental tax to a ~~municipal corporation~~ municipal corporations in the county; requiring Harford County to distribute certain revenue from the hotel rental tax to a certain tourism council for certain purposes; providing that the hotel rental tax authorized by this Act may not be imposed until a certain tourism council is created by the governing body of Harford County; requiring the Harford County Tourism Council to submit its proposed annual budget to the Harford County Executive and Council for review and comment; authorizing the Harford County Executive and Council to audit at the expense of the county the Harford County Tourism Council and the hotel tax revenues distributed to municipal corporations in Harford County; limiting the amount of hotel rental tax revenue that Harford County may deduct for administrative costs; making unpaid hotel rental tax in Harford County a lien against certain real and personal property; and generally relating to authority for Harford County to impose a hotel rental tax.

BY repealing and reenacting, with amendments,