

9-306.

(A) THE HARFORD COUNTY TOURISM COUNCIL SHALL SUBMIT ITS PROPOSED ANNUAL BUDGET TO THE HARFORD COUNTY EXECUTIVE AND HARFORD COUNTY COUNCIL FOR REVIEW AND COMMENT.

(B) THE HARFORD COUNTY EXECUTIVE AND HARFORD COUNTY COUNCIL MAY AT THE EXPENSE OF HARFORD COUNTY, AUDIT THE HARFORD COUNTY TOURISM COUNCIL AND THE TOURISM FUNDS FROM THE HOTEL RENTAL TAX DISTRIBUTED TO MUNICIPAL CORPORATIONS IN HARFORD COUNTY UNDER § 9-318 OF THIS ARTICLE.

9-310.

- (a) A hotel shall complete, sign, and file a hotel rental tax return with:
- (1) A code county, on or before the 10th day of each month;
 - (2) Calvert County, on or before the 21st day of each month;
 - (3) Cecil County, on or before the 10th day of each month;
 - (4) Charles County, on or before the 21st day of each month;
 - (5) Dorchester County, on or before the 21st day of each month;
 - (6) Garrett County, on or before the 21st day of each month;
 - (7) HARFORD COUNTY, ON OR BEFORE THE 21ST DAY OF EACH MONTH;
 - [(7)](8) St. Mary's County, on or before the 21st day of each month;
 - [(8)](9) Somerset County, on or before the 21st day of each month;
 - [(9)](10) Talbot County, on or before the 20th day of each month;
 - [(10)](11) Washington County, on or before the 25th day of each month; and
 - [(11)](12) Wicomico County, on or before the 20th day of each month.

9-318.

(a) Except for Talbot County, HARFORD COUNTY, and Washington 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, ~~HARFORD~~, 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) (1) Cecil County may not deduct more than 5% of the revenue for administrative costs under subsection (a)(1) of this section.